



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ALMA MUNICIPAL WATER UTILITY

Principal Office: 314 SOUTH MAIN STREET
P.O. BOX 277
ALMA, WI 54610

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALMA MUNICIPAL WATER UTILITY

Utility Address: 314 SOUTH MAIN STREET

P.O. BOX 277

ALMA, WI 54610

When was utility organized? 1/1/1982

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. LINDA TORGERSON

Title: CITY CLERK

Office Address:

CITY OF ALMA

P.O. BOX 277

ALMA, WI 54610

Telephone: (608) 685 - 3330

Fax Number: (608) 685 - 4935

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: ERIC M. DAVIDSON

Title: SENIOR ACCOUNTANT

Office Address: W.J. BAUMAN ASSOCIATES, LTD.

1128 OAKRIDGE DRIVE

P.O. BOX 1225

EAU CLAIRE, WI 54702-9976

Telephone: (715) 834 - 2001

Fax Number: (715) 834 - 2774

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/5/1997

Period covered by most recent audit: YEAR ENDING DECEMBER 31, 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: RICHARD STIEHL

Title: SUPERINTENDENT

Office Address:

314 SOUTH MAIN STREET

P.O. BOX 277

ALMA, WI 54610

Telephone: (608) 685 - 3330

Fax Number: (608) 685 - 4935

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR ALLEN JAHN, BOARD MEMBER

MR GARY RUFF, CHAIRPERSON

MR VERNON STONE, BOARD MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: N/A

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	68,619	44,675	1
Operating Expenses:			
Operation and Maintenance Expense (401)	38,550	34,919	2
Depreciation Expense (403)	5,498	3,899	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,530	5,335	5
Total Operating Expenses	50,578	44,153	
Net Operating Income	18,041	522	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,041	522	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	0	
Total Income	18,041	522	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	18,041	522	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	18,041	522	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(29,600)	(34,225)	19
Balance Transferred from Income (433)	18,041	522	20
Miscellaneous Credits to Surplus (434)	4,738	4,103	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(6,821)	(29,600)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVENESS OF PROPERTY TAX EQUIVALENT BY MUNICIPALITY	4,738	8
Total (Acct. 434):	4,738	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	68,619	0	0	0	68,619	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
	0				0	6
Revenues subject to Wisconsin Remainder Assessment	68,619	0	0	0	68,619	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	230,511	226,984	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	93,135	90,055	2
Net Utility Plant	137,376	136,929	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	38,815	10,585	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,079	7,472	11
Other Accounts Receivable (143)	0	5	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	57,490	39,015	14
Materials and Supplies (150)	1,866	2,144	15
Prepayments (165)	171	126	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	109,421	59,347	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	246,797	196,276	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	159,679	159,679	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(6,821)	(29,600)	23
Total Proprietary Capital	152,858	130,079	
LONG-TERM DEBT			
Bonds (221)		0	24
Advances from Municipality (223)		0	25
Other long-Term Debt (224)		0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)		0	27
Accounts Payable (232)	539	949	28
Payables to Municipality (233)	81,066	52,859	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	55	33
Total Current and Accrued Liabilities	81,605	53,863	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,334	12,334	38
Total Liabilities and Other Credits	246,797	196,276	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	230,511	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	230,511	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	93,135	0	0	0	9
Total Accumulated Provision	93,135	0	0	0	
Net Utility Plant	137,376	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	90,055				90,055	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,498				5,498	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	375				375	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	18				18	10
Other credits (specify):						11
					0	12
Total credits	5,891	0	0	0	5,891	13
Debits during year						14
Book cost of plant retired	2,519				2,519	15
Cost of removal	292				292	16
Other debits (specify):						17
					0	18
Total debits	2,811	0	0	0	2,811	19
Balance End of Year	93,135	0	0	0	93,135	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.57%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0	0	0	0	0	1
Other	0	0	0	0	0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,866	2,144
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	<u>1,866</u>	<u>2,144</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	159,679	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>159,679</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,530	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>6,530</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,711	7
PSC Remainder Assessment	81	8
Other (explain):		
TAX EQUIVALENT FORGIVEN BY MUNICIPALITY	4,738	9
Total payments and other debits	<u>6,530</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	12,334					12,334	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	12,334	0	0	0	0	12,334	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,079	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,079	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
UNPAID CHARGES FOR PUBLIC FIRE PROTECTION	52,775	12
AMOUNTS DUE FROM THE SEWER UTILITY	4,715	13
Total (Acct. 145):	57,490	
Prepayments (165):		
PREPAID INSURANCE	171	14
Total (Acct. 165):	171	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
FOR ITEMS PAID BY THE MUNICIPALITY	81,066	17
Total (Acct. 233):	81,066	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	228,747	0	0	0	228,747	1
Materials and Supplies	2,005	0	0	0	2,005	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	91,595	0	0	0	91,595	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	12,334	0	0	0	12,334	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	126,823	0	0	0	126,823	
Net Operating Income	18,041	0	0	0	18,041	8
Net Operating Income as a percent of Average Net Rate Base						
	14.23%	N/A	N/A	N/A	14.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	159,679	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(18,210)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	141,469	
Net Income		
Net Income	18,041	5
 Percent Return on Proprietary Capital	 12.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

N/A

2. Leaseholder changes.

N/A

3. Extensions of service.

N/A

4. Estimated changes in revenues due to rate changes.

N/A

5. Obligations incurred or assumed, excluding commercial paper.

N/A

6. Formal proceedings with the Public Service Commission.

N/A

7. Any additional matters.

N/A

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 27, 1998

Ms. Linda Torgerson, Clerk
Alma Municipal Water Utility
P.O. Box 277
Alma, WI 54610-0277

1997 Analytical Review DWCCA-0080-PJL

Dear Ms. Torgerson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain why there is no Return on Net Investment in Meters Charged to Sewer Department reported in Account 474, Other Water Revenues, on page W-4.
2. Please explain why there is no Local and School Tax Equivalent on Meters Charged to Sewer Department reported Account 408, Taxes, on page W-6.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:W:\COMPL\LEEGE\0080 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	68,025	1
Total Sales of Water	68,025	
Other Operating Revenues		
Forfeited Discounts (470)	132	2
Other Water Revenues (474)	462	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	594	
Total Operating Revenues	68,619	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,794	5
General Operating Expenses (680-690)	15,756	6
Total Operation and Maintenance Expenses	38,550	
Other Operating Expenses		
Depreciation Expense (403)	5,498	7
Amortization Expense (404)	0	8
Taxes (408)	6,530	9
Total Other Operating Expenses	12,028	
Total Operating Expenses	50,578	
NET OPERATING INCOME	18,041	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	169	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	1	169	
Metered Sales to General Customers (461)				
Residential	208	9,074	27,390	4
Commercial	71	5,355	12,905	5
Industrial	2	6,062	7,371	6
Total Metered Sales to General Customers (461)	281	20,491	47,666	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		17,762	8
Other Sales to Public Authorities (464)	11	1,246	2,428	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	294	21,738	68,025	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
N/A	N/A	0	0 1
Total		0	0

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	17,762	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	17,762	
Forfeited Discounts (470):		
Customer late payment charges	132	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	132	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
MISCELLANEOUS	125	8
RETURN ON NET INVESTMENT IN METERS CHARGED TO NONREGULATED SEWER DEPT.	337	9
Total Other Water Revenues (474)	462	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,279	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,711	3
Chemicals (630)	1,178	4
Supplies and Expenses (640)	2,858	5
Repairs of Water Plant (650)	873	6
Transportation Expenses (660)	895	7
Total Plant Operation and Maintenance Expenses	22,794	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,021	8
Office Supplies and Expenses (681)	396	9
Outside Services Employed (682)	1,700	10
Insurance Expense (684)	885	11
Employees Pensions and Benefits (686)	6,754	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	15,756	
Total Operation and Maintenance Expenses	38,550	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		4,738	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		4,738	
Social Security	BASED ON WAGES	1,711	3
PSC Remainder Assessment	N/A	81	4
Other (specify): NONE			5
Total tax expense		<u>6,530</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Buffalo				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224681				3
County tax rate	mills		8.773318				4
Local tax rate	mills		4.488730				5
School tax rate	mills		12.919758				6
Voc. school tax rate	mills		1.952125				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.358612				10
Less: state credit	mills		2.434633				11
Net tax rate	mills		25.923979				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.488730				14
Combined School Tax Rate	mills		14.871883				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.360613				17
Total Tax Rate	mills		28.358612				18
Ratio of Local and School Tax to Total	dec.		0.682707				19
Total tax net of state credit	mills		25.923979				20
Net Local and School Tax Rate	mills		17.698473				21
Utility Plant, Jan. 1	\$	226,984	226,984				22
Materials & Supplies	\$	2,144	2,144				23
Subtotal	\$	229,128	229,128				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	229,128	229,128				26
Assessment Ratio	dec.		0.879602				27
Assessed Value	\$	201,541	201,541				28
Net Local & School Rate	mills		17.698473				29
Tax Equiv. Computed for Current Year	\$	3,567	3,567				30
Tax Equivalent per 1994 PSC Report	\$	4,738					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	4,738					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	36,298		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	36,298	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	7,400		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,073		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	26,473	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,679		22
Water Treatment Equipment (332)	11,944		23
Total Water Treatment Plant	18,623	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			36,298 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	36,298
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			7,400 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			19,073 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	26,473
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			6,679 22
Water Treatment Equipment (332)			11,944 23
Total Water Treatment Plant	0	0	18,623
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			50 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,720		26
Transmission and Distribution Mains (343)	52,813		27
Fire Mains (344)	0		28
Services (345)	21,665		29
Meters (346)	17,626	2,637	30
Hydrants (348)	25,233	3,409	31
Other Transmission and Distribution Plant (349)	106		32
Total Transmission and Distribution Plant	119,213	6,046	
GENERAL PLANT			
Land and Land Rights (370)	150		33
Structures and Improvements (371)	23,764		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,687		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	776		39
Total General Plant	26,377	0	
Total utility plant in service directly assignable	226,984	6,046	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	226,984	6,046	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,720 26
Transmission and Distribution Mains (343)			52,813 27
Fire Mains (344)			0 28
Services (345)			21,665 29
Meters (346)	356		19,907 30
Hydrants (348)	2,163		26,479 31
Other Transmission and Distribution Plant (349)			106 32
Total Transmission and Distribution Plant	2,519	0	122,740
GENERAL PLANT			
Land and Land Rights (370)			150 33
Structures and Improvements (371)			23,764 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,687 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			776 39
Total General Plant	0	0	26,377
Total utility plant in service directly assignable	2,519	0	230,511
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,519	0	230,511

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,077	2,077	1
February			1,876	1,876	2
March			2,239	2,239	3
April			2,246	2,246	4
May			2,370	2,370	5
June			2,590	2,590	6
July			2,796	2,796	7
August			2,950	2,950	8
September			2,251	2,251	9
October			2,440	2,440	10
November			2,215	2,215	11
December			2,153	2,153	12
Total for year	0	0	28,203	28,203	
Less: Measured or estimated water used in main flushing and water treatment during year				600	13
Less: Other utility use				390	14
Other utility use explanation:					15
BACK WASH OF IRON FILTERS					
Water pumped into distribution system				27,213	16
Less: Water sold				21,738	17
Losses and unaccounted for				5,475	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				189	21
Date of maximum: 7/31/1997					22
Cause of maximum:					23
RESERVOIR CONTROL PROBLEMS					
Minimum gallons pumped by all methods in any one day during reporting year				52	24
Date of minimum: 12/27/1997					25
Total KWH used for pumping for the year				42,552	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FIRE STATION - 310 MAIN STREET	#1	400	10	300,000	Yes	1
N. SIDE OF CITY HALL	#2	480	12	450,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	WELL #1	WELL #2		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	FAIRBANKS		5
Year Installed	1950	1963		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	275	275		8
Pump Motor or Standby Engine Mfr	FAIRBANKS	FAIRBANKS		10
Year Installed	1950	1963		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1928		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	250		6
Total capacity in gallons	158,565		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	500.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	380				380
M	D	6.000	7,900				7,900
M	D	8.000	8,085				8,085
M	D	10.000	1,080				1,080
Total Within Municipality			17,445	0	0	0	17,445
Total Utility			17,445	0	0	0	17,445

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	271				271		1
M	1.000	5				5		2
M	1.500	2				2		3
M	2.000	4				4		4
P	6.000	1				1		5
Total Utility		283	0	0	0	283	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	284	20	4	(3)	297	60	1
1.000	6		2		4		2
1.500	1			1	2		3
2.000	5			2	7		4
6.000	1				1		5
Total:	297	20	6	0	311	60	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	211	66		4		16	297	1
1.000		2		2			4	2
1.500			1	1			2	3
2.000		3		4			7	4
6.000			1				1	5
Total:	211	71	2	11	0	16	311	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	35	3	3		35	2
Total Fire Hydrants	35	3	3	0	35	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	35
Number of distribution system valves end of year:	20
Number of distribution valves operated during year:	8

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

ACCOUNT 463, PUBLIC FIRE PROTECTION:

THIS ACCOUNT IS UP BY \$6,109 BECAUSE 1997 WAS THE FIRST FULL YEAR IN WHICH THE NEW AUTHORIZED RATE OF \$17,762 WAS IN EFFECT.

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 600, SALARIES AND WAGES:

THIS ACCOUNT IS UP BY \$7,617 DUE TO A REALLOCATION OF GENERAL FUND WAGES ATTRIBUTED TO THE WATER UTILITY, BASED ON THE CITY'S BEST ESTIMATE OF WAGES TO ALLOCATE TO THE WATER UTILITY.

ACCOUNT 686, EMPLOYEE PENSIONS AND BENEFITS:

THIS ACCOUNT IS UP BY \$2,362 DUE TO THE REALLOCATION OF WAGES (AS NOTED ABOVE). EMPLOYEE BENEFITS ARE ALLOCATED BASED ON WAGES.
