



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLUE RIVER WATER AND SEWER

Principal Office: P.O. BOX 217
BLUE RIVER, WI 53518

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: BLUE RIVER WATER AND SEWER

Utility Address: P.O. BOX 217
BLUE RIVER, WI 53518

When was utility organized? 1/1/1955

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: IRENE ADAMS
Title: VILLAGE CLERK

Office Address:
P.O. BOX 217
BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758

Fax Number: (608) 537 - 2759

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: SANDRA ANDERSON
Title: ASSISSTANT CLERK

Office Address:
P.O. BOX 217
BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758

Fax Number: (608) 537 - 2759

E-mail Address:

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

Name: COLLINS & ASSOCIATES
Title:

Office Address: COLLINS & ASSOCIATES
516 MARQUETTE ROAD
PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6456

Fax Number: (608) 326 - 5100

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: COLLINS & ASSOCIATES

Title:

Office Address: COLLINS & ASSOCIATES
516 SOUTH MARQUETTE ROAD
PRARIE DU CHIEN, WI 53821

Telephone: (608) 326 - 5456

Fax Number: (608) 326 - 5100

E-mail Address:

Date of most recent audit report: 2/1/1998

Period covered by most recent audit: 1997

Names and titles of utility management including manager or superintendent:

Name: IRENE ADAMS

Title: CLERK

Office Address:
P.O. BOX 217
BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758

Fax Number: (608) 537 - 2759

E-mail Address:

Name: NEIL ROEN

Title: PLANT SUPPORT

Office Address:
P.O. BOX 217
BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758

Fax Number: (608) 537 - 2759

E-mail Address:

Name of utility commission/committee: BLUE RIVER WATER AND SEWER

Names of members of utility commission/committee:

- DAVID DEGENHARDT, TRUSTEE
- RON HAVLIK, TRUSTEE
- MARY HUDSON, TRUSTEE
- RODNEY JOHNSON, PRESIDENT
- HELEN MAR ADAMS, TRUSTEE
- ROBERT MCCARTHY, TRUSTEE
- EDWARD NACHTIGAL, TRUSTEE

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance: 4/1/1993

IDENTIFICATION AND OWNERSHIP

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)? YES

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

Firm Name:

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)	64,612	37,768	1
Operating Expenses:			
Operation and Maintenance Expense (401)	22,819	22,440	2
Depreciation Expense (403)	8,121	8,001	3
Amortization Expense (404)	0		4
Taxes (408)	12,663	13,866	5
Total Operating Expenses	43,603	44,307	
Net Operating Income	21,009	(6,539)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	21,009	(6,539)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	175	141	9
Miscellaneous Nonoperating Income (421)	906	11,045	10
Total Other Income	1,081	11,186	
Total Income	22,090	4,647	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	22,090	4,647	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,823	9,243	13
Amortization of Debt Discount and Expense (428)	107	112	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	6,394	6,995	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	15,324	16,350	
Net Income	6,766	(11,703)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	220,489	218,963	19
Balance Transferred from Income (433)	6,766	(11,703)	20
Miscellaneous Credits to Surplus (434)	0	13,229	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	227,255	220,489	

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):		
INTEREST EARNED IN INVESTMENT	175	4
Total (Acct. 419):	175	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPARTMENT	906	5
Total (Acct. 421):	906	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
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	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	64,612	0	0	0	64,612	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	64,612	0	0	0	64,612	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	555,679	551,385	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	87,434	80,072	2
Net Utility Plant	468,245	471,313	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	558,207	499,135	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	89,732	78,486	4
Net Nonutility Property	468,475	420,649	
Investment in Municipality (123)	21,618	21,618	5
Other Investments (124)	0		6
Special Funds (125)	37,964	27,339	7
Total Other Property and Investments	528,057	469,606	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,211	8,278	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	5,989	3,323	11
Other Accounts Receivable (143)	7,247	6,773	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,242	941	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	25,689	19,315	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	853	960	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	853	960	
Total Assets and Other Debits	1,022,844	961,194	

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)	101,961	101,961	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	227,255	220,489	23
Total Proprietary Capital	329,216	322,450	
LONG-TERM DEBT			
Bonds (221)	228,781	239,957	24
Advances from Municipality (223)	86,500	94,650	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	315,281	334,607	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	2,636	2,483	28
Payables to Municipality (233)	11,950	5,751	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,412	6,951	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	20,998	15,185	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	357,349	288,952	38
Total Liabilities and Other Credits	1,022,844	961,194	

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)	555,679	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	555,679	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	87,434	0	0	0	9
Total Accumulated Provision	87,434	0	0	0	
Net Utility Plant	468,245	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	80,072				80,072	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,121				8,121	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	381				381	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,502	0	0	0	8,502	13
Debits during year						14
Book cost of plant retired	1,140				1,140	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,140	0	0	0	1,140	19
Balance End of Year	87,434	0	0	0	87,434	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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	499,135	64,072	5,000	558,207	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	499,135	64,072	5,000	558,207	
Less accum. prov. depr. & amort. (122)	78,486	16,246	5,000	89,732	3
Net Nonutility Property	420,649	47,826	0	468,475	

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

Particulars (a)	Amount (b)
Balance first of year	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	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	0	0

**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)				
CLEAN WATER LOAN	107	107	853	1
Total			853	
Unamortized premium on debt (251)				
NONE				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	101,961	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>101,961</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)	
1993 CLEAN WATER	05/01/1993	05/20/2012	4.00%	228,781	1
Total Bonds (Account 221):				228,781	

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)	
Advances (223)					
STATE TRUST FUND	01/01/1988	01/01/2088	7.00%	86,500	1
Total for Account 223				86,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	12,663	2
Charged electric department expense		3
Charged sewer department expense	188	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>12,851</u>	
Taxes paid during year:		
County, state and local taxes	11,904	6
Social Security taxes	901	7
PSC Remainder Assessment	46	8
Other (explain):		
NONE		9
Total payments and other debits	<u>12,851</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)					
CLEAN WATER FUND	1,518	8,823	8,894	1,447	1
Subtotal	1,518	8,823	8,894	1,447	
Advances from Municipality (223)					
STATE TRUST LOAN	5,433	6,394	6,862	4,965	2
Subtotal	5,433	6,394	6,862	4,965	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	6,951	15,217	15,756	6,412	

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	225,698			63,254		288,952	1
Add credits during year:							
For Services	4,800			63,597		68,397	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	230,498	0	0	126,851	0	357,349	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	210,885			63,597		274,482	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	21,618	1
Total (Acct. 123):	21,618	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REPLACEMENT FUND	8,503	3
125.1 REPLACEMENT FUND SEWER	25,276	4
126.0 DEBT SERVICE SEWER	4,185	5
Total (Acct. 125):	37,964	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,989	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	5,989	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,247	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	7,247	
Receivables from Municipality (145):		
TAX ROLL ITEMS	917	14
OVER PAID TAX EQUIVALENT	1,325	15
Total (Acct. 145):	2,242	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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		18
Total (Acct. 183):		0
Payables to Municipality (233):		
INSURANCE	5,865	19
TELEPHONE	485	20
LOAN PAYMENT MADE	5,600	21
Total (Acct. 233):	11,950	
Other Deferred Credits (253):		
NONE		22
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	553,532	0	0	0	553,532	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	83,753	0	0	0	83,753	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	228,098	0	0	0	228,098	6
Other (specify):					0	7
Average Net Rate Base	241,681	0	0	0	241,681	
Net Operating Income	21,009	0	0	0	21,009	8
Net Operating Income as a percent of Average Net Rate Base	8.69%	N/A	N/A	N/A	8.69%	

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	101,961	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	223,872	3
Other (Specify):		4
Total Average Proprietary Capital	325,833	
Net Income		
Net Income	6,766	5
Percent Return on Proprietary Capital	2.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

Ms. Irene Adams, Village Clerk
Blue River Municipal Water and Sewer Utility
P. O. Box 217
Blue River, WI 53518-0217

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-0620-JPL

Dear Ms. Adams:

Our letter dated November 7, 1996, with regard to the staff exhibit for the rate case in docket 620-WR-101, included Schedule 15 which authorized a revised list of depreciation rates, to be effective on January 1, 1997. Based upon depreciation accruals on page F-7, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please note that these depreciation rates should be used beginning in 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\blue river.doc

Enclosure

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

No response, but items all moot. 7/23/99 ele

Report filed manually by utility. Revised to conform with electronic program, keyed and edited by PSC staff.

June 22, 1998

Ms. Irene Adams, Clerk
Blue River Municipal Water and Sewer Utility
P.O. Box 217
Blue River, WI 53518-0217

Re: 1997 Analytical Review File DWCCA-0620-RL

Dear Ms. Adams:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purpose of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations for 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. In the future, when completing the Bonds Schedule, page F-13, please provide year as a four-digit number and report the interest rate, column (d), as a decimal. For example, 3.79 percent would be reported as .0379.
2. In the future, when completing the Notes Payable Schedule, page F-14, please provide month and day for columns (c) and (d). If actual date is unknown, please estimate.
3. When reporting tax rates in the computation of tax equivalent, page W-7, please report in mills by moving the decimal point three places to the right. For example, a tax rate of .000220434 should be reported as .220434.
4. During our review of the Mains Schedule, page W-14, we noted main function, column (b), was not provided. Please provide this information and continue this procedure in the future.
5. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Page
 Lines
 Column

FINANCIAL SECTION FOOTNOTES

Reported As
Should Be

W-8 30 c 643 634

W-17 2 d -- 1

W-17 2 f -- 42

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) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:ssa:w:\compl\roselee\blue river water & sewer ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	63,413	1
Total Sales of Water	63,413	
Other Operating Revenues		
Forfeited Discounts (470)	218	2
Other Water Revenues (474)	981	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,199	
Total Operating Revenues	64,612	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,624	5
General Operating Expenses (680-690)	12,195	6
Total Operation and Maintenance Expenses	22,819	
Other Operating Expenses		
Depreciation Expense (403)	8,121	7
Amortization Expense (404)		8
Taxes (408)	12,663	9
Total Other Operating Expenses	20,784	
Total Operating Expenses	43,603	
NET OPERATING INCOME	21,009	

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
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	173	7,309	29,897	4
Commercial	20	992	4,387	5
Industrial	1	1	360	6
Total Metered Sales to General Customers (461)	194	8,302	34,644	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		27,624	8
Other Sales to Public Authorities (464)	6	73	1,145	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	201	8,375	63,413	

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)
------------------------------	----------------------------------	--	-------------------------

NONE

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)	27,624	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)	27,624	
Forfeited Discounts (470):		
Customer late payment charges	218	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	218	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	324	7
Other (specify): STANDBY ON SECOND METER CHARGES	657	8
Total Other Water Revenues (474)	981	
Amortization of Construction Grants (475):		
NONE		9
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)	5,825	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	724	3
Chemicals (630)	174	4
Supplies and Expenses (640)	3,901	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	10,624	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,893	8
Office Supplies and Expenses (681)	1,124	9
Outside Services Employed (682)	2,684	10
Insurance Expense (684)	974	11
Employees Pensions and Benefits (686)	804	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	716	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,195	
 Total Operation and Maintenance Expenses	22,819	

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		11,904	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		188	2
Net property tax equivalent		11,716	
Social Security		901	3
PSC Remainder Assessment		46	4
Other (specify): NONE			5
Total tax expense		<u>12,663</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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220434				3
County tax rate	mills		5.244280				4
Local tax rate	mills		6.755163				5
School tax rate	mills		15.260294				6
Voc. school tax rate	mills		1.869226				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.349397				10
Less: state credit	mills		2.648171				11
Net tax rate	mills		26.701226				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.755163				14
Combined School Tax Rate	mills		17.129520				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.884683				17
Total Tax Rate	mills		29.349397				18
Ratio of Local and School Tax to Total	dec.		0.813805				19
Total tax net of state credit	mills		26.701226				20
Net Local and School Tax Rate	mills		21.729588				21
Utility Plant, Jan. 1	\$	551,385	551,385				22
Materials & Supplies	\$	0					23
Subtotal	\$	551,385	551,385				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	551,385	551,385				26
Assessment Ratio	dec.		0.907809				27
Assessed Value	\$	500,552	500,552				28
Net Local & School Rate	mills		21.729588				29
Tax Equiv. Computed for Current Year	\$	10,877	10,877				30
Tax Equivalent per 1994 PSC Report	\$	11,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,904					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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	104		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	4,904		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	5,008	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	10,504		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	10,732		17
Diesel Pumping Equipment (326)	15,041		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	36,277	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	318		23
Total Water Treatment Plant	318	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,000		24
Structures and Improvements (341)			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)			104 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)			4,904 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	5,008
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			10,504 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			10,732 17
Diesel Pumping Equipment (326)			15,041 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	36,277
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)		(318)	0 23
Total Water Treatment Plant	0	(318)	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			8,000 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)	122,739		26
Transmission and Distribution Mains (343)	290,841		27
Fire Mains (344)			28
Services (345)	36,228	4,800	29
Meters (346)	19,026	634	30
Hydrants (348)	27,396		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	504,230	5,434	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	200		35
Computer Equipment (372.1)	1,605		36
Transportation Equipment (373)	1,356		37
Other General Equipment (379)	2,391		38
Other Tangible Property (390)			39
Total General Plant	5,552	0	
Total utility plant in service directly assignable	551,385	5,434	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	551,385	5,434	

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)			122,739 26
Transmission and Distribution Mains (343)			290,841 27
Fire Mains (344)			0 28
Services (345)			41,028 29
Meters (346)	540		19,120 30
Hydrants (348)	600		26,796 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,140	0	508,524
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			200 35
Computer Equipment (372.1)			1,605 36
Transportation Equipment (373)			1,356 37
Other General Equipment (379)		318	2,709 38
Other Tangible Property (390)			0 39
Total General Plant	0	318	5,870
Total utility plant in service directly assignable	1,140	0	555,679
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,140	0	555,679

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			953	953	1
February			894	894	2
March			971	971	3
April			871	871	4
May			1,044	1,044	5
June			1,211	1,211	6
July			1,163	1,163	7
August			1,055	1,055	8
September			980	980	9
October			1,011	1,011	10
November			1,067	1,067	11
December			926	926	12
Total for year	0	0	12,146	12,146	
Less: Measured or estimated water used in main flushing and water treatment during year				1,706	13
Less: Other utility use				30	14
Other utility use explanation:					15
21000 MAIN LINE BROKE 9000 FIRES					
Water pumped into distribution system				10,410	16
Less: Water sold				8,375	17
Losses and unaccounted for				2,035	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				114	21
Date of maximum: 11/19/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				24	24
Date of minimum: 1/4/1997					25
Total KWH used for pumping for the year				15,280	26
If water is purchased: Vendor Name:					27
Point of Delivery:					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)	
CORNER OF MAIN AND GRANT	1	300	12	432,000	Yes	1

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	1		1
Location	MAIN AND GRANT		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE		5
Year Installed	1955		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	300		8
Pump Motor or Standby Engine Mfr	US MOTOR		9
Year Installed	1955		10
Type	ELECTRIC		11
Horsepower	25		12

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

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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1988		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		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	6.000	12,263				12,263
P	D	6.000	11,086				11,086
P	D	8.000	1,150				1,150
P	D	10.000	2,200				2,200
Total Within Municipality			26,699	0	0	0	26,699
Total Utility			26,699	0	0	0	26,699

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)	
P	0.750	5				5		1
M	0.750	190	8			198		2
M	1.000	1				1		3
M	2.000	3				3		4
Total Utility		199	8	0	0	207	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	226	10	6		230	16	1
1.000	1		1		0		2
1.500	2		1		1		3
2.000	2		1		1		4
Total:	231	10	9	0	232	16	

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	177	20		4		29	230	1
1.000							0	2
1.500				1			1	3
2.000				1			1	4
Total:	177	20	0	6	0	29	232	

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	43		1		42	2
Total Fire Hydrants	43	0	1	0	42	
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:	42
Number of distribution system valves end of year:	89
Number of distribution valves operated during year:	89

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 682 - outside services employed. Decrease of \$3655 from previous year due to cost in '96 for rate increase

Water Utility Plant in Service (Page W-08)

reclass \$318 from Acct 332 to Acct. 379 per psc letter dated August 4,1997.
