



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WAUSAUKEE WATER AND SEWER UTILITY

Principal Office: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

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: WAUSAUKEE WATER AND SEWER UTILITY

Utility Address: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

When was utility organized? 7/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LAVERNE FORST

Title: UTILITY CLERK

Office Address:

428 HARRISON AVENUE
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

E-mail Address:

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

Name: MS JACKIE K DRAWS

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

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

Name: MS JACKIE K DRAWS

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: CPA@VIRCHOWKRAUSE.COM

Date of most recent audit report: 2/7/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL WAUGUS

Title: PRESIDENT

Office Address:

428 HARRISON AVE
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR FRANK ORLANDO
MR THOMAS VAN CASTER
MR GERALD WOJCKI'

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:

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:

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)	109,726	97,939	1
Operating Expenses:			
Operation and Maintenance Expense (401)	50,190	52,535	2
Depreciation Expense (403)	23,193	21,534	3
Amortization Expense (404)	0		4
Taxes (408)	11,571	11,673	5
Total Operating Expenses	84,954	85,742	
Net Operating Income	24,772	12,197	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	24,772	12,197	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,985	2,539	9
Miscellaneous Nonoperating Income (421)	125,128	50,935	10
Total Other Income	127,113	53,474	
Total Income	151,885	65,671	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	151,885	65,671	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,719	23,929	13
Amortization of Debt Discount and Expense (428)	855	932	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,017	2,170	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	23,591	27,031	
Net Income	128,294	38,640	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	216,394	177,754	19
Balance Transferred from Income (433)	128,294	38,640	20
Miscellaneous Credits to Surplus (434)	0		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)	344,688	216,394	

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 on special funds and investments	1,985	4
Total (Acct. 419):	1,985	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer operating income	125,128	5
Total (Acct. 421):	125,128	
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	109,726	0	0	0	109,726	1
Less: interdepartmental sales	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	109,726	0	0	0	109,726	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	911,818	908,347	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	197,405	170,986	2
Net Utility Plant	714,413	737,361	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,499,802	3,499,302	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	181,830	173,695	4
Net Nonutility Property	3,317,972	3,325,607	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	97,859	110,173	7
Total Other Property and Investments	3,415,831	3,435,780	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,385	(5,071)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	26,916	25,831	11
Other Accounts Receivable (143)	45,234	48,931	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,873	21,103	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	84,408	90,794	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,260	20,115	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	19,260	20,115	
Total Assets and Other Debits	4,233,912	4,284,050	

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)	14,181	14,181	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	344,688	216,394	23
Total Proprietary Capital	358,869	230,575	
LONG-TERM DEBT			
Bonds (221)	1,883,724	1,987,040	24
Advances from Municipality (223)	45,110	48,276	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	1,928,834	2,035,316	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)		9,815	28
Payables to Municipality (233)	31,313	31,313	29
Customer Deposits (235)			30
Taxes Accrued (236)	10,000	10,000	31
Interest Accrued (237)	6,278	8,325	32
Other Current and Accrued Liabilities (238)		(178)	33
Total Current and Accrued Liabilities	47,591	59,275	
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)	1,898,618	1,958,884	38
Total Liabilities and Other Credits	4,233,912	4,284,050	

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)	911,557	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)	261				7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	911,818	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	197,405	0	0	0	9
Total Accumulated Provision	197,405	0	0	0	
Net Utility Plant	714,413	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	170,986				170,986	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,193				23,193	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	715				715	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,491				3,491	10
Other credits (specify):						11
					0	12
Total credits	27,399	0	0	0	27,399	13
Debits during year						14
Book cost of plant retired	980				980	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	980	0	0	0	980	19
Balance End of Year	197,405	0	0	0	197,405	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	3,499,302	500		3,499,802	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	3,499,302	500	0	3,499,802	
Less accum. prov. depr. & amort. (122)	173,695	8,135		181,830	3
Net Nonutility Property	3,325,607	(7,635)	0	3,317,972	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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)				
1993 FmHA Loan - Water	522	428	12,452	1
1994 Clean Water Fund - Sewer	205	428	1,984	2
1995 FmHA Loan - Water	128	428	4,824	3
Total			19,260	
Unamortized premium on debt (251)				
NONE				4
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	14,181	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>14,181</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)	
Clean Water Fund loan	04/13/1993	05/01/2013	0.00%	1,478,613	1
FmHA Loan	09/30/1993	09/30/2033	5.00%	222,000	2
1993 FmHA loan	09/07/1995	09/01/2035	5.00%	183,111	3
Total Bonds (Account 221):				1,883,724	

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)					
G.O. Debt - Bank North	09/30/1993	09/29/2003	4.00%	45,110	1
Total for Account 223				45,110	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	10,000	1
Accruals:		
Charged water department expense	11,571	2
Charged electric department expense		3
Charged sewer department expense	2,702	4
Other (explain):		
NONE		5
Total Accruals and other credits	14,273	
Taxes paid during year:		
County, state and local taxes	10,000	6
Social Security taxes	4,134	7
PSC Remainder Assessment	139	8
Other (explain):		
NONE		9
Total payments and other debits	14,273	
Balance end of year	10,000	

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)					
Sewer MRB's	158	222	380	0	1
1993 FmHA loan	4,198	11,720	11,755	4,163	2
Clean Water Fund Loan	233	1,234	1,357	110	3
1995 FmHA Loan	3,223	7,543	9,240	1,526	4
Subtotal	7,812	20,719	22,732	5,799	
Advances from Municipality (223)					
1993 G O Debt	513	2,017	2,051	479	5
Subtotal	513	2,017	2,051	479	
Other long-Term Debt (224)					
NONE				0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	7
Subtotal	0	0	0	0	
Total	8,325	22,736	24,783	6,278	

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	308,142			1,650,742		1,958,884	1
Add credits during year:							
For Services	500			500		1,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
Amortization of grants				61,266		61,266	5
Balance End of Year	308,642	0	0	1,589,976	0	1,898,618	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	84,000			1,333,981		1,417,981	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):		
Redemption account	699	3
Reserve account	52,911	4
Depreciation account	28,248	5
Construction account	3,351	6
DNR Replacement account	12,650	7
Total (Acct. 125):	97,859	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,916	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	26,916	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	44,760	13
Merchandising, jobbing and contract work		14
Other (specify):		
Miscellaneous	474	15
Total (Acct. 143):	45,234	
Receivables from Municipality (145):		
Additional public fire protection	628	16
Delinquent water & sewer bills on tax roll	8,245	17
Total (Acct. 145):	8,873	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
Prior year balance	31,313	21
Total (Acct. 233):	31,313	
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	909,821	0	0	0	909,821	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	184,195	0	0	0	184,195	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	308,392	0	0	0	308,392	6	
Other (specify):						0	7
Average Net Rate Base	417,234	0	0	0	417,234		
Net Operating Income	24,772	0	0	0	24,772	8	
Net Operating Income as a percent of Average Net Rate Base	5.94%	N/A	N/A	N/A	5.94%		

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	14,181	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	280,541	3
Other (Specify):		4
Total Average Proprietary Capital	294,722	
Net Income		
Net Income	128,294	5
Percent Return on Proprietary Capital	43.53%	

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

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	108,057	1
Total Sales of Water	108,057	
Other Operating Revenues		
Forfeited Discounts (470)	541	2
Other Water Revenues (474)	1,128	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,669	
Total Operating Revenues	109,726	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	33,181	5
General Operating Expenses (680-690)	17,009	6
Total Operation and Maintenance Expenses	50,190	
Other Operating Expenses		
Depreciation Expense (403)	23,193	7
Amortization Expense (404)		8
Taxes (408)	11,571	9
Total Other Operating Expenses	34,764	
Total Operating Expenses	84,954	
NET OPERATING INCOME	24,772	

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	10	29	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	10	29	
Metered Sales to General Customers (461)				
Residential	237	11,383	43,461	4
Commercial	61	5,362	14,718	5
Industrial	1	558	1,115	6
Total Metered Sales to General Customers (461)	299	17,303	59,294	
Private Fire Protection Service (462)	1		2,400	7
Public Fire Protection Service (463)			40,830	8
Other Sales to Public Authorities (464)	9	2,508	5,504	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	310	19,821	108,057	

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)	40,830	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)	40,830	
Forfeited Discounts (470):		
Customer late payment charges	541	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	541	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	555	7
Other (specify):		
Reconnections, permits, NSF charges, miscellaneous	573	8
Total Other Water Revenues (474)	1,128	
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)	13,929	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,436	3
Chemicals (630)	180	4
Supplies and Expenses (640)	5,707	5
Repairs of Water Plant (650)	8,881	6
Transportation Expenses (660)	2,048	7
Total Plant Operation and Maintenance Expenses	33,181	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,374	8
Office Supplies and Expenses (681)	1,425	9
Outside Services Employed (682)	4,168	10
Insurance Expense (684)	3,322	11
Employees Pensions and Benefits (686)	737	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	983	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	17,009	
 Total Operation and Maintenance Expenses	 50,190	

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		10,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		304	2
Net property tax equivalent		9,696	
Social Security		1,736	3
PSC Remainder Assessment		139	4
Other (specify): NONE			5
Total tax expense		11,571	

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			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247300				3
County tax rate	mills		6.958490				4
Local tax rate	mills		12.069300				5
School tax rate	mills		15.986520				6
Voc. school tax rate	mills		1.551480				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		36.813090				10
Less: state credit	mills		3.121000				11
Net tax rate	mills		33.692090				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.069300				14
Combined School Tax Rate	mills		17.538000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		29.607300				17
Total Tax Rate	mills		36.813090				18
Ratio of Local and School Tax to Total	dec.		0.804260				19
Total tax net of state credit	mills		33.692090				20
Net Local and School Tax Rate	mills		27.097204				21
Utility Plant, Jan. 1	\$	908,347	908,347				22
Materials & Supplies	\$	0					23
Subtotal	\$	908,347	908,347				24
Less: Plant Outside Limits	\$	56,880	56,880				25
Taxable Assets	\$	851,467	851,467				26
Assessment Ratio	dec.		0.802965				27
Assessed Value	\$	683,698	683,698				28
Net Local & School Rate	mills		27.097204				29
Tax Equiv. Computed for Current Year	\$	18,526	18,526				30
Tax Equivalent per 1994 PSC Report	\$	17,259					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,000					32 33
Tax equiv. for current year (see note 6)	\$	10,000					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)	7,425		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	87,800		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	95,225	0	
PUMPING PLANT			
Land and Land Rights (320)	2		12
Structures and Improvements (321)	249,865		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	59,537		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,837		20
Total Pumping Plant	312,241	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	4,700		23
Total Water Treatment Plant	4,700	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	547		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)			7,425 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)			87,800 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	95,225
PUMPING PLANT			
Land and Land Rights (320)			2 12
Structures and Improvements (321)			249,865 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			59,537 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,837 20
Total Pumping Plant	0	0	312,241
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,700 23
Total Water Treatment Plant	0	0	4,700
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			547 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)	23,329		26
Transmission and Distribution Mains (343)	298,016		27
Fire Mains (344)	17,165		28
Services (345)	43,867	500	29
Meters (346)	27,950	1,334	30
Hydrants (348)	40,375	2,145	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	451,249	3,979	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	7,408		35
Computer Equipment (372.1)	12,985		36
Transportation Equipment (373)	9,631		37
Other General Equipment (379)	14,647	472	38
Other Tangible Property (390)			39
Total General Plant	44,671	472	
Total utility plant in service directly assignable	908,086	4,451	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	908,086	4,451	

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)			23,329 26
Transmission and Distribution Mains (343)			298,016 27
Fire Mains (344)			17,165 28
Services (345)			44,367 29
Meters (346)	480		28,804 30
Hydrants (348)	500		42,020 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	980	0	454,248
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			7,408 35
Computer Equipment (372.1)			12,985 36
Transportation Equipment (373)			9,631 37
Other General Equipment (379)			15,119 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	45,143
Total utility plant in service directly assignable	980	0	911,557
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	980	0	911,557

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			1,748	1,748	1
February			1,626	1,626	2
March			2,040	2,040	3
April			1,835	1,835	4
May			1,889	1,889	5
June			1,965	1,965	6
July			2,350	2,350	7
August			1,539	1,539	8
September			1,108	1,108	9
October			1,812	1,812	10
November			1,624	1,624	11
December			1,686	1,686	12
Total for year	0	0	21,222	21,222	
Less: Measured or estimated water used in main flushing and water treatment during year				240	13
Less: Other utility use				156	14
Other utility use explanation:					15
Repair leaking hydrant and leaking curb stops and boxes					
Water pumped into distribution system				20,826	16
Less: Water sold				19,821	17
Losses and unaccounted for				1,005	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				134	21
Date of maximum: 8/1/1997					22
Cause of maximum:					23
High School did heavy watering of football field for pre-season practice					
Minimum gallons pumped by all methods in any one day during reporting year				33	24
Date of minimum: 1/7/1997					25
Total KWH used for pumping for the year				36,922	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)	
WELL #1	1	50	20	228,000	Yes	1
WELL #3	3	72	12	259,200	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	#1		#3 FIRE PROTECTION SYSTEM	1
Location	WELL	WELL	DIRECT	2
Purpose	P	S	B	3
Destination	R	D	D	4
Pump Manufacturer	U S MOTOR	GOULOS	SINGER	5
Year Installed	1964	1995	1973	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	180	1,500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	GENERAL ELECTRIC	10
Year Installed	1964	1995	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	0	150	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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1964		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	128		6
Total capacity in gallons	585		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		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.)	288.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	S	2.000	1,548				1,548	1
M	T	6.000	41,811				41,811	2
M	T	8.000	4,099				4,099	3
M	D	10.000	1,700				1,700	4
Total Within Municipality			49,158	0	0	0	49,158	
Total Utility			49,158	0	0	0	49,158	

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	293	1		(1)	293		1
M	1.000	16				16		2
M	1.500	1				1		3
M	2.000	6				6		4
M	4.000	1				1		5
M	6.000	1				1		6
Total Utility		318	1	0	(1)	318	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)	
0.625	208	24	15		217	15	1
0.750	81		6		75	2	2
1.000	21		3		18	3	3
1.500	11				11		4
2.000	2				2		5
3.000	2				2		6
Total:	325	24	24	0	325	20	

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)	
0.625	167	37		1		12	217	1
0.750	61	11		1		2	75	2
1.000	7	9		2			18	3
1.500	2	4		2		3	11	4
2.000			1	1			2	5
3.000		1		1			2	6
Total:	237	62	1	8	0	17	325	

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	3				3	1
Within Municipality	64	2	2		64	2
Total Fire Hydrants	67	2	2	0	67	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	70
Number of distribution system valves end of year:	91
Number of distribution valves operated during year:	62

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The lower \$10,000 taz equivalent was approved with the budgetary process.

Water Mains (Page W-15)

The 10" main is actually fire main although listed as distribution.

Water Services (Page W-16)

New Services are paid for by customers from tapping main to lateral and placement of service. Utility supplies the meter, curb box and curb stop.
