



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF POUND WATER AND SEWER UTILITY

Principal Office: P.O. BOX 127
POUND, WI 54161

For the Year Ended: DECEMBER 31, 1998

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: VILLAGE OF POUND WATER ANS SEWER UTILITY

Utility Address: P.O. BOX 127
POUND, WI 54161

When was utility organized? 1/1/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DALE TACKMIER

Title: VILLAGE CLERK

Office Address:

P.O. BOX 127
POUND, WI 54161

Telephone: (920) 897 - 4307

Fax Number:

E-mail Address:

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

Name: MR RODNEY R. JOHNSON CPA

Title:

Office Address: RODNEY R. JOHNSON, CPA

P.O. BOX 25
POUND, WI 54161

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

E-mail Address:

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: MR RODNEY R. JOHNSON CPA

Title:

Office Address: RODNEY R. JOHNSON, CPA

P.O. BOX 25
POUND, WI 54161

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

E-mail Address:

Date of most recent audit report: 9/24/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DALE TACKMIER

Title: VILLAGE CLERK

Office Address:

P.O. BOX 127
POUND, WI 54161

Telephone: (920) 897 - 4307

Fax Number:

E-mail Address:

Name: JIM GILBERTSON

Title: SUPERINTENDENT

Office Address:

P.O. BOX 127
POUND, WI 54161

Telephone: (920) 897 - 4307

Fax Number:

E-mail Address:

Name: MR KEVIN F. SCHUTTE

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 127
POUND, WI 54161

Telephone: (920) 897 - 4307

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

MR BRUCE BRAUN, CHAIRMAN

MS TRISH RYSEWYK

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: RODNEY R. JOHNSON, CPA
P.O. BOX 25
POUND, WI 54161

Contact Person: MR RODNEY R. JOHNSON, CPA

Title:

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

E-mail Address:

Contract/Agreement beginning-ending dates:

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

CERTIFIED PUBLIC ACCOUNTANT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	26,016	25,979	1
Operating Expenses:			
Operation and Maintenance Expense (401)	17,046	22,048	2
Depreciation Expense (403)	4,340	4,340	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,612	3,582	5
Total Operating Expenses	24,998	29,970	
Net Operating Income	1,018	(3,991)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,018	(3,991)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,874	2,830	9
Miscellaneous Nonoperating Income (421)	3,084	12,570	10
Total Other Income	5,958	15,400	
Total Income	6,976	11,409	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	6,976	11,409	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,683	15,570	13
Amortization of Debt Discount and Expense (428)	190	193	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	301	602	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	15,174	16,365	
Net Income	(8,198)	(4,956)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(69,033)	(64,077)	19
Balance Transferred from Income (433)	(8,198)	(4,956)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(77,231)	(69,033)	

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):		
BANK INTEREST	2,874	4
Total (Acct. 419):	2,874	
Miscellaneous Nonoperating Income (421):		
SEWER DEPARTMENT INCOME	3,084	5
Total (Acct. 421):	3,084	
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):						
NONE					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	26,016	0	0	0	26,016	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	26,016	0	0	0	26,016	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	169,984	170,001	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	87,669	83,412	2
Net Utility Plant	82,315	86,589	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	923,758	923,758	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	230,962	213,817	4
Net Nonutility Property	692,796	709,941	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	146,639	143,765	7
Total Other Property and Investments	839,435	853,706	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	101,040	34,505	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,883	6,611	11
Other Accounts Receivable (143)	20,862	34,707	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	2,704	3,001	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	128,489	78,824	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,712	3,905	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	237	20
Total Deferred Debits	3,712	4,142	
Total Assets and Other Debits	1,053,951	1,023,261	

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)	271,666	262,900	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(77,231)	(69,033)	23
Total Proprietary Capital	194,435	193,867	
LONG-TERM DEBT			
Bonds (221)	187,000	202,400	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	66,430	70,202	26
Total Long-Term Debt	253,430	272,602	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,686	3,287	28
Payables to Municipality (233)	50,000	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,265	2,369	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	54,951	5,656	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	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)	551,135	551,135	38
Total Liabilities and Other Credits	1,053,951	1,023,260	

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)	169,984	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	169,984	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	87,669	0	0	0	9
Total Accumulated Provision	87,669	0	0	0	
Net Utility Plant	82,315	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	83,412				83,412	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,340				4,340	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	139				139	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	4,479	0	0	0	4,479	13
Debits during year						14
Book cost of plant retired	222				222	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	222	0	0	0	222	19
Balance End of Year	87,669	0	0	0	87,669	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.64%					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	923,758			923,758	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	923,758	0	0	923,758	
Less accum. prov. depr. & amort. (122)	213,817	17,145		230,962	3
Net Nonutility Property	709,941	(17,145)	0	692,796	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	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	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies	2,704	3,001 6
Total Materials and Supplies	<u>2,704</u>	<u>3,001</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTAGE REVENUE BONDS 1962	123	61	62	1
MORTAGE REVENUE BONDS 1986	3,782	131	3,650	2
Total			3,712	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	262,900	1
Changes during year (explain):		
EXPENSES PAID BY VILLAGE	8,766	2
Balance end of year	<u><u>271,666</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)	
1962 WATER & SEWER	06/01/1962	12/01/1999	5.00%	13,000	1
1986 SEWER REHAB	11/01/1986	11/01/2026	6.00%	174,000	2
Total Bonds (Account 221):				187,000	

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)	
Other Long-Term Debt (224)					
CLEAN WATER LOAN	02/26/1992	05/01/2011	4.25%	66,430	1
Total for Account 224				66,430	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	
NONE	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	
NONE	9
Total payments and other debits	<u>0</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)					
MORTGAGE REVENUE BONDS 1962	108	1,246	1,300	54	1
MORTGAGE REVNUUE BONDS 1986	1,764	10,560	10,584	1,740	2
Subtotal	1,872	11,806	11,884	1,794	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Clean Water Loan	497	2,877	2,903	471	4
Subtotal	497	2,877	2,903	471	
Notes Payable (231)					
bond agent fees	0	301	301	0	5
Subtotal	0	301	301	0	
Total	2,369	14,984	15,088	2,265	

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	41,258	0	0	509,877	0	551,135	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	41,258	0	0	509,877	0	551,135	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				266,501		266,501	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):		
DEPRECIATION FUND REQUIRED BY MORTGAGE REVENUE BONDS	18,718	3
SPECIAL REDEMPTION FUND REQUIRED BY BONDS	58,553	4
WATER TOWER REPAIR FUNDS	69,368	5
Total (Acct. 125):	146,639	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,883	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	3,883	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	20,862	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	20,862	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
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)	
<hr/>		
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
DUE TO VILLAGE	50,000	18
Total (Acct. 233):	50,000	
<hr/>		
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	
<hr/>		

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	169,992	0	0	0	169,992	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	85,540	0	0	0	85,540	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	41,258	0	0	0	41,258	6
Other (specify):						
NONE					0	7
Average Net Rate Base	43,194	0	0	0	43,194	
Net Operating Income	1,018	0	0	0	1,018	8
Net Operating Income as a percent of Average Net Rate Base	2.36%	N/A	N/A	N/A	2.36%	

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	267,283	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(73,132)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	194,151	
Net Income		
Net Income	(8,198)	5
Percent Return on Proprietary Capital	-4.22%	

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

Identification and Ownership (Page iv)

August 11, 1999

Mr. Dale Tackmier, Village Clerk
Village of Pound Water & Sewer Utility
P.O. Box 127
Pound, WI 54161-0127

1998 Analytical Review DWCCA-4800-PJL

Dear Mr. Tackmier:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. With the exception of the following paragraph, we found no items in our review. You may consider our review closed. Thank you for your efforts in preparing your 1998 annual report.

Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the Commission may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement timetables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\analytical review letters\Aug 11 1999 rev letters L 1.doc

cc: Mr. Bruce Braun, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	25,785	1
Total Sales of Water	25,785	
Other Operating Revenues		
Forfeited Discounts (470)	231	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	231	
Total Operating Revenues	26,016	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,632	5
General Operating Expenses (680-690)	7,414	6
Total Operation and Maintenance Expenses	17,046	
Other Operating Expenses		
Depreciation Expense (403)	4,340	7
Amortization Expense (404)		8
Taxes (408)	3,612	9
Total Other Operating Expenses	7,952	
Total Operating Expenses	24,998	
NET OPERATING INCOME	1,018	

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	108	4,582	11,145	4
Commercial	28	2,070	4,782	5
Industrial				6
Total Metered Sales to General Customers (461)	136	6,652	15,927	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,800	8
Other Sales to Public Authorities (464)	1	13	58	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	138	6,665	25,785	

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)	9,800	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)	9,800	
Forfeited Discounts (470):		
Customer late payment charges	231	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	231	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
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)	5,145	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,271	3
Chemicals (630)		4
Supplies and Expenses (640)	2,857	5
Repairs of Water Plant (650)	326	6
Transportation Expenses (660)	33	7
Total Plant Operation and Maintenance Expenses	9,632	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,798	8
Office Supplies and Expenses (681)	292	9
Outside Services Employed (682)	1,624	10
Insurance Expense (684)	650	11
Employees Pensions and Benefits (686)	2,388	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	662	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,414	
 Total Operation and Maintenance Expenses	 17,046	

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		3,648	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		67	2
Net property tax equivalent		3,581	
Social Security			3
PSC Remainder Assessment		31	4
Other (specify): NONE			5
Total tax expense		3,612	

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		0.247250				3
County tax rate	mills		7.172240				4
Local tax rate	mills		5.961770				5
School tax rate	mills		9.681460				6
Voc. school tax rate	mills		1.606760				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.669480				10
Less: state credit	mills		1.818050				11
Net tax rate	mills		22.851430				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.961770				14
Combined School Tax Rate	mills		11.288220				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.249990				17
Total Tax Rate	mills		24.669480				18
Ratio of Local and School Tax to Total	dec.		0.699244				19
Total tax net of state credit	mills		22.851430				20
Net Local and School Tax Rate	mills		15.978729				21
Utility Plant, Jan. 1	\$	169,651	169,651				22
Materials & Supplies	\$	3,001	3,001				23
Subtotal	\$	172,652	172,652				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	172,652	172,652				26
Assessment Ratio	dec.		0.806264				27
Assessed Value	\$	139,203	139,203				28
Net Local & School Rate	mills		15.978729				29
Tax Equiv. Computed for Current Year	\$	2,224	2,224				30
Tax Equivalent per 1994 PSC Report	\$	3,648					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	3,648					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,452		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	7,452	0	
PUMPING PLANT			
Land and Land Rights (320)	350		12
Structures and Improvements (321)	7,223		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,037		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	48,610	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	820		23
Total Water Treatment Plant	820	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			7,452 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	7,452
PUMPING PLANT			
Land and Land Rights (320)			350 12
Structures and Improvements (321)			7,223 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			41,037 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	48,610
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			820 23
Total Water Treatment Plant	0	0	820
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	20,756		26
Transmission and Distribution Mains (343)	54,472		27
Fire Mains (344)	0		28
Services (345)	15,260		29
Meters (346)	10,512	205	30
Hydrants (348)	8,646		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	109,646	205	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	62		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	2,300		37
Other General Equipment (379)	1,111		38
Other Tangible Property (390)	0		39
Total General Plant	3,473	0	
Total utility plant in service directly assignable	170,001	205	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	170,001	205	

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)			20,756 26
Transmission and Distribution Mains (343)			54,472 27
Fire Mains (344)			0 28
Services (345)			15,260 29
Meters (346)	222		10,495 30
Hydrants (348)			8,646 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	222	0	109,629
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			62 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			2,300 37
Other General Equipment (379)			1,111 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,473
Total utility plant in service directly assignable	222	0	169,984
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	222	0	169,984

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			586	586	1
February			513	513	2
March			584	584	3
April			585	585	4
May			585	585	5
June			592	592	6
July			594	594	7
August			605	605	8
September			583	583	9
October			597	597	10
November			582	582	11
December			601	601	12
Total for year	0	0	7,007	7,007	
Less: Measured or estimated water used in main flushing and water treatment during year				62	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				6,945	16
Less: Water sold				6,665	17
Losses and unaccounted for				280	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
OK					
Maximum gallons pumped by all methods in any one day during reporting year				22	21
Date of maximum: 6/12/1998					22
Cause of maximum:					23
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				18	24
Date of minimum: 1/15/1998					25
Total KWH used for pumping for the year				20,578	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	350	12	648,000	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	PUMP			1
Location	WELL			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE NW			5
Year Installed	1961			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	450			8
Pump Motor or Standby Engine Mfr	A.C.			10
Year Installed	1961			11
Type	ELECTRIC			12
Horsepower	30			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	NO. 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1961		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons	60,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	575.0000		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	D	6.000	7,914	0	0	0	7,914	1
M	D	8.000	2,917	0	0	0	2,917	2
Total Within Municipality			10,831	0	0	0	10,831	
Total Utility			10,831	0	0	0	10,831	

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	129	0	0	0	129		1
M	1.000	1	0	0	0	1		2
M	1.500	4	0	0	0	4		3
M	2.000	2	0	0	0	2		4
Total Utility		136	0	0	0	136	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	144	4	4	0	144	22	1
1.000	2	0	0	0	2	0	2
1.500	4	0	0	0	4	0	3
2.000	1	0	0	0	1	0	4
Total:	151	4	4	0	151	22	

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	106	22	0	2	14		144	1
1.000	0	2	0	0	0	0	2	2
1.500	0	4	0	0	0	0	4	3
2.000	0	1	0	0	0	0	1	4
Total:	106	29	0	2	14	0	151	

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				0	1
Within Municipality	24				24	2
Total Fire Hydrants	24	0	0	0	24	
Flushing Hydrants						
	0				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:	24
Number of distribution system valves end of year:	24
Number of distribution valves operated during year:	24

WATER OPERATING SECTION FOOTNOTES

NONE