



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BROCKWAY SANITARY DISTRICT #1

Principal Office: 236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615

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: BROCKWAY SANITARY DISTRICT #1

Utility Address: 236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615

When was utility organized? 1/1/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANN DAHL

Title: UTILITY CLERK

Office Address:

236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 5234

Fax Number: (715) 284 - 9321

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

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

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DALE HOFF

Title: PUBLIC WORKS DIRECTOR

Office Address:

236 GEBHARDT ROAD
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 5234

Fax Number: (715) 284 - 9321

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR DON FULTON, COMMISSIONER
MS MARY NANDONI, COMMISSIONER
MR NORM STOKER, PRESIDENT

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? NO

Date of Ordinance:

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

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

Firm Name:

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)	160,009	150,758	1
Operating Expenses:			
Operation and Maintenance Expense (401)	71,031	68,109	2
Depreciation Expense (403)	55,425	54,658	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,812	1,715	5
Total Operating Expenses	128,268	124,482	
Net Operating Income	31,741	26,276	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	31,741	26,276	
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)	16,019	22,125	9
Miscellaneous Nonoperating Income (421)	34,623	42,945	10
Total Other Income	50,642	65,070	
Total Income	82,383	91,346	
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	82,383	91,346	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,622	66,161	13
Amortization of Debt Discount and Expense (428)	2,949	3,026	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	55,571	69,187	
Net Income	26,812	22,159	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	28,782	6,623	19
Balance Transferred from Income (433)	26,812	22,159	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)	55,594	28,782	

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):		
CHECKING AND INVESTMENTS	16,019	4
Total (Acct. 419):	16,019	
Miscellaneous Nonoperating Income (421):		
SEWER OPERATING INCOME	34,623	5
Total (Acct. 421):	34,623	
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	160,009	0	0	0	160,009	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	160,009	0	0	0	160,009	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,466,890	2,464,654	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	329,350	272,986	2
Net Utility Plant	2,137,540	2,191,668	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	798,550	786,746	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	239,028	223,116	4
Net Nonutility Property	559,522	563,630	
Investment in Municipality (123)	0	0	5
Other Investments (124)	42,039	67,569	6
Special Funds (125)	151,421	145,644	7
Total Other Property and Investments	752,982	776,843	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	43,217	20,904	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,336	26,049	11
Other Accounts Receivable (143)	51,833	48,078	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	45,225	45,577	14
Materials and Supplies (150)	867	945	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	169,478	141,553	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	29,429	32,378	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	29,429	32,378	
Total Assets and Other Debits	3,089,429	3,142,442	

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)	53,985	53,985	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	55,594	28,782	23
Total Proprietary Capital	109,579	82,767	
LONG-TERM DEBT			
Bonds (221)	895,000	925,000	24
Advances from Municipality (223)	57,223	58,138	25
Other long-Term Debt (224)	312,000	360,000	26
Total Long-Term Debt	1,264,223	1,343,138	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	33,933	36,871	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	22,022	22,859	32
Other Current and Accrued Liabilities (238)		1,281	33
Total Current and Accrued Liabilities	55,955	61,011	
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)	1,659,672	1,655,526	38
Total Liabilities and Other Credits	3,089,429	3,142,442	

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)	2,466,890	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	2,466,890	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	329,350	0	0	0	9
Total Accumulated Provision	329,350	0	0	0	
Net Utility Plant	2,137,540	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	272,986				272,986	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,425				55,425	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	939				939	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	56,364	0	0	0	56,364	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	329,350	0	0	0	329,350	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	775,049	11,804		786,853	1
Other (specify):					
NONE	11,697			11,697	2
Total Nonutility Property (121)	786,746	11,804	0	798,550	
Less accum. prov. depr. & amort. (122)	223,116	15,912		239,028	3
Net Nonutility Property	563,630	(4,108)	0	559,522	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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	867	945 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>867</u>	<u>945</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)				
1996 MORTGAGE REVENUE	2,949	428	29,429	1
Total			<u><u>29,429</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	53,985	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>53,985</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)	
1996 MORTGAGE REVENUE	10/16/1996	12/01/2015	5.33%	895,000	1
Total Bonds (Account 221):				895,000	

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)	
Advances (223)					
OPERATION COSTS OVER ONE YEAR	00/00/0000	00/00/0000	0.00%	57,223	1
Total for Account 223				57,223	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION NOTES	08/01/1997	08/01/2002	5.75%	32,000	2
1995 GENERAL OBLIGATION NOTES	10/01/1995	11/17/2005	0.00%	280,000	3
Total for Account 224				312,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,716	2
Charged electric department expense		3
Charged sewer department expense	96	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,812</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,548	7
PSC Remainder Assessment	264	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,812</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)					
1996 MORTGAGE REVENUE	21,391	50,792	51,336	20,847	1
Subtotal	21,391	50,792	51,336	20,847	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1997 GENERAL OBLIGATION	1,468	1,830	2,123	1,175	3
Subtotal	1,468	1,830	2,123	1,175	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	22,859	52,622	53,459	22,022	

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	1,224,327	0	0	431,199	0	1,655,526	1
Add credits during year:							
For Services				3,000		3,000	2
For Mains						0	3
Other (specify):							
SPECIAL METER PURCHASE	1,146					1,146	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,225,473	0	0	434,199	0	1,659,672	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	42,039	2
Total (Acct. 124):	42,039	
Special Funds (125):		
DEBT SERVICE REDEMPTION	30,096	3
DEBT SERVICE RESERVE	106,922	4
DEPRECIATION ACCOUNT	14,403	5
Total (Acct. 125):	151,421	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,336	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	28,336	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	49,433	11
Merchandising, jobbing and contract work		12
Other (specify):		
PY WATER AND SEWER HOOKUPS	2,400	13
Total (Acct. 143):	51,833	
Receivables from Municipality (145):		
PUBLIC FIRE AND SPECIAL ASSESSMENTS ON THE TAXROLL	45,225	14
Total (Acct. 145):	45,225	
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):	
NONE	18
Total (Acct. 233):	0
<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	2,465,772	0	0	0	2,465,772	1
Materials and Supplies	906	0	0	0	906	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	301,168	0	0	0	301,168	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,224,900	0	0	0	1,224,900	6
Other (specify):						
NONE					0	7
Average Net Rate Base	940,610	0	0	0	940,610	
Net Operating Income	31,741	0	0	0	31,741	8
Net Operating Income as a percent of Average Net Rate Base						
	3.37%	N/A	N/A	N/A	3.37%	

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	53,985	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	42,188	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	96,173	
Net Income		
Net Income	26,812	5
Percent Return on Proprietary Capital	27.88%	

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

ACCOUNT 224 - THE 1995 GENERAL OBLIGATION NOTES WERE OBTAINED FROM THE RURAL ELECTRIC ASSOCIATION AT A ZERO PERCENT INTEREST RATE.

ACCOUNT 223 - THE TOWN OF BROCKWAY HAS NOT ESTABLISHED AN INTEREST RATE OR A REPAYMENT SCHEDULE ON THE ADVANCE

Identification and Ownership (Page iv)

August 17, 1999

Ms. Jann Dahl, Utility Clerk
Town of Brockway Sanitary District No. 1
236 Gebhardt Road
Black River Falls, WI 54615-9143

1998 Analytical Review DWCCA-730-PJL

Dear Ms. Dahl:

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. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 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 17 1999 letters L.doc

cc: Mr. Norm Stoker, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	158,420	1
Total Sales of Water	158,420	
Other Operating Revenues		
Forfeited Discounts (470)	365	2
Other Water Revenues (474)	1,224	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,589	
Total Operating Revenues	160,009	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	44,333	5
General Operating Expenses (680-690)	26,698	6
Total Operation and Maintenance Expenses	71,031	
Other Operating Expenses		
Depreciation Expense (403)	55,425	7
Amortization Expense (404)		8
Taxes (408)	1,812	9
Total Other Operating Expenses	57,237	
Total Operating Expenses	128,268	
NET OPERATING INCOME	31,741	

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	435	28,323	51,075	4
Commercial	44	13,146	19,528	5
Industrial				6
Total Metered Sales to General Customers (461)	479	41,469	70,603	
Private Fire Protection Service (462)	1		1,464	7
Public Fire Protection Service (463)	1		45,470	8
Other Sales to Public Authorities (464)	9	36,736	40,883	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	490	78,205	158,420	

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)	45,470	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)	45,470	
Forfeited Discounts (470):		
Customer late payment charges	365	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	365	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,147	7
Other (specify):		
MISC.	77	8
Total Other Water Revenues (474)	1,224	
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)	13,570	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,401	3
Chemicals (630)	7,980	4
Supplies and Expenses (640)	15,989	5
Repairs of Water Plant (650)	1,464	6
Transportation Expenses (660)	929	7
Total Plant Operation and Maintenance Expenses	44,333	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,913	8
Office Supplies and Expenses (681)	852	9
Outside Services Employed (682)	6,609	10
Insurance Expense (684)	1,632	11
Employees Pensions and Benefits (686)	9,596	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,096	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,698	
 Total Operation and Maintenance Expenses	 71,031	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,548	3
PSC Remainder Assessment		264	4
Other (specify): NONE			5
Total tax expense		1,812	

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)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	400		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)	150,021		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	150,421	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,367		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	11,242		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	25,609	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	592,345		22
Water Treatment Equipment (332)	661,686		23
Total Water Treatment Plant	1,254,031	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		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)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			400	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)			150,021	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	150,421	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,367	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			11,242	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	25,609	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			592,345	22
Water Treatment Equipment (332)			661,686	23
Total Water Treatment Plant	0	0	1,254,031	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	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)	61,149		26
Transmission and Distribution Mains (343)	716,102		27
Fire Mains (344)	0		28
Services (345)	121,070		29
Meters (346)	36,204	2,236	30
Hydrants (348)	92,052		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,027,077	2,236	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	350		35
Computer Equipment (372.1)	3,398		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,268		38
Other Tangible Property (390)	0		39
Total General Plant	7,016	0	
Total utility plant in service directly assignable	2,464,654	2,236	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,464,654	2,236	

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)			61,149 26
Transmission and Distribution Mains (343)			716,102 27
Fire Mains (344)			0 28
Services (345)			121,070 29
Meters (346)			38,440 30
Hydrants (348)			92,052 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,029,313
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			350 35
Computer Equipment (372.1)			3,398 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,268 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,016
Total utility plant in service directly assignable	0	0	2,466,890
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,466,890

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			6,662	6,662	1
February			6,214	6,214	2
March			6,870	6,870	3
April			6,619	6,619	4
May			6,452	6,452	5
June			6,451	6,451	6
July			7,694	7,694	7
August			6,972	6,972	8
September			6,695	6,695	9
October			6,587	6,587	10
November			5,870	5,870	11
December			5,984	5,984	12
Total for year	0	0	79,070	79,070	
Less: Measured or estimated water used in main flushing and water treatment during year				802	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				78,268	16
Less: Water sold				78,205	17
Losses and unaccounted for				63	18
Percent unaccounted for to the nearest whole percent (%)				0%	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				310	21
Date of maximum: 1/6/1998					22
Cause of maximum:					23
TOWER OVERFLOW					
Minimum gallons pumped by all methods in any one day during reporting year				149	24
Date of minimum: 1/7/1998					25
Total KWH used for pumping for the year				191,977	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)	
AIRPORT ROAD	#1	80	18	576,000	Yes	1
GUY ROAD	#2	100	30	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	AIRPORT ROAD	GUY ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	FLOWAY		5
Year Installed	1972	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	350	460		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.		10
Year Installed	1972	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	15		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)	ET		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	133		6
Total capacity in gallons	100,000		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)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	18,999	0	0	0	18,999	1
P	D	6.000	6,760	0	0	0	6,760	2
M	D	8.000	37,155	0	0	0	37,155	3
M	D	10.000	630	0	0	0	630	4
Total Within Municipality			63,544	0	0	0	63,544	
Total Utility			63,544	0	0	0	63,544	

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	323	0	0	0	323	18	1
M	1.000	48	0	0	0	48	10	2
M	1.250	2	0	0	0	2	1	3
M	1.500	5	0	0	0	5		4
M	2.000	4	0	0	0	4		5
M	3.000	2	0	0	0	2		6
M	4.000	1	0	0	0	1		7
Total Utility		385	0	0	0	385	29	

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	436	20	0	0	456	59	1
1.000	12	1	0	0	13	0	2
1.250	1	0	0	0	1	0	3
1.500	5	0	0	0	5	0	4
2.000	5	0	0	0	5	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
Total:	462	21	0	0	483	59	

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	406	20	0	5	0	25	456	1
1.000	0	12	0	0	0	1	13	2
1.250	0	1	0	0	0	0	1	3
1.500	0	5	0	0	0	0	5	4
2.000	0	4	0	1	0	0	5	5
3.000	0	2	0	0	0	0	2	6
4.000	0	1	0	0	0	0	1	7
Total:	406	45	0	6	0	26	483	

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	121				121	2
Total Fire Hydrants	121	0	0	0	121	
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:	121
Number of distribution system valves end of year:	237
Number of distribution valves operated during year:	237

WATER OPERATING SECTION FOOTNOTES

NONE