



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CHASEBURG WATER AND SEWER UTILITY

Principal Office: CHASEBURG, WI 54621

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: CHASEBURG WATER AND SEWER UTILITY

Utility Address: CHASEBURG, WI 54621

When was utility organized? 6/10/1972

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR RICK JOHNSON

Title: PRESIDENT

Office Address:

CHASEBURG, WI 54621

Telephone: (608) 483 - 2660

Fax Number: (608) 483 - 2654

E-mail Address:

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

Name: MS CAROL A CHRISTNOVICH

Title: CPA SUPERVISOR

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET

P.O. BOX 1508

LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

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

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR HOWARD MIDTLIEN

Title: SECRETARY

Office Address:

CHASEBURG, WI 54621

Telephone: (608) 483 - 2660

Fax Number: (608) 483 - 2654

E-mail Address:

Name: MR JOHN WROBEL

Title: TRUSTEE

Office Address:

CHASEBURG, WI 54621

Telephone: (608) 483 - 2660

Fax Number: (608) 483 - 2654

E-mail Address:

Name: MR MARVIN PETERSON

Title: TRUSTEE

Office Address:

CHASEBURG, WI 54621

Telephone: (608) 483 - 2660

Fax Number: (608) 483 - 2654

E-mail Address:

Name: MR RICK JOHNSON

Title: PRESIDENT

Office Address:

CHASEBURG, WI 54621

Telephone: (608) 483 - 2660

Fax Number: (608) 483 - 2654

E-mail Address:

Name of utility commission/committee: CHASEBURG WATER AND SEWER COMMISSION

Names of members of utility commission/committee:

RICK JOHNSON, PRESIDENT

HOWARD MIDTLIEN, SECRETARY

MARVIN PETERSON, TRUSTEE

JOHN WROBEL, TRUSTEE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,

IDENTIFICATION AND OWNERSHIP

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)	27,430	29,488	1
Operating Expenses:			
Operation and Maintenance Expense (401)	18,663	18,956	2
Depreciation Expense (403)	3,937	3,098	3
Amortization Expense (404)	0		4
Taxes (408)	4,655	4,714	5
Total Operating Expenses	27,255	26,768	
Net Operating Income	175	2,720	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	175	2,720	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,643	3,557	9
Miscellaneous Nonoperating Income (421)	(6,167)	(2,073)	10
Total Other Income	(2,524)	1,484	
Total Income	(2,349)	4,204	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(2,349)	4,204	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,953	4,112	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	2,953	4,112	
Net Income	(5,302)	92	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,258	21,358	19
Balance Transferred from Income (433)	(5,302)	92	20
Miscellaneous Credits to Surplus (434)	3,808	3,808	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)	23,764	25,258	

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):		
Fortress Bank	3,643	4
Total (Acct. 419):	3,643	
Miscellaneous Nonoperating Income (421):		
Sewer utility net loss	(6,167)	5
Total (Acct. 421):	(6,167)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax equivalent forgiven by Village	3,808	8
Total (Acct. 434):	3,808	
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	27,430	0	0	0	27,430	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	27,430	0	0	0	27,430	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	240,338	238,546	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	69,138	65,018	2
Net Utility Plant	171,200	173,528	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	327,092	322,430	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	116,025	112,073	4
Net Nonutility Property	211,067	210,357	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	211,067	210,357	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,957	12,853	8
Temporary Cash Investments (132)	71,014	67,814	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	4,849	4,581	11
Other Accounts Receivable (143)	8,529	11,489	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,929	3,688	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	375	368	17
Total Current and Accrued Assets	97,653	100,793	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	479,920	484,678	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	23,764	25,258	23
Total Proprietary Capital	23,764	25,258	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	43,375	48,962	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	43,375	48,962	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	824	1,241	28
Payables to Municipality (233)	63,319	63,319	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,878	3,338	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	67,021	67,898	
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)	345,760	342,560	38
Total Liabilities and Other Credits	479,920	484,678	

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)	240,338	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	240,338	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	69,138	0	0	0	9
Total Accumulated Provision	69,138	0	0	0	
Net Utility Plant	171,200	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	65,018				65,018	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	3,937				3,937	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	270				270	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	4,207	0	0	0	4,207	13
Debits during year						14
Book cost of plant retired	87				87	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	87	0	0	0	87	19
Balance End of Year	69,138	0	0	0	69,138	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.81%					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	322,430	5,950	1,288	327,092	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	322,430	5,950	1,288	327,092	
Less accum. prov. depr. & amort. (122)	112,073	5,240	1,288	116,025	3
Net Nonutility Property	210,357	710	0	211,067	

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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Promissory Note	01/31/1995	01/31/1998	8.00%	43,375	1
Total for Account 223				43,375	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,655	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax equivalent on meters charged to sewer	63	5
Total Accruals and other credits	4,718	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	910	7
PSC Remainder Assessment		8
Other (explain):		
Tax equivalent forgiven by Village	3,808	9
Total payments and other debits	4,718	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Promissory Note	3,338	2,953	3,413	2,878	2
Subtotal	3,338	2,953	3,413	2,878	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	3,338	2,953	3,413	2,878	

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	119,552			223,008		342,560	1
Add credits during year:							
For Services	1,600			1,600		3,200	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	121,152	0	0	224,608	0	345,760	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	89,000			163,819		252,819	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,849	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,849	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	8,229	9
Merchandising, jobbing and contract work		10
Other (specify):		
water and sewer lateral charge (remaining unpaid balance)	300	11
Total (Acct. 143):	8,529	
Receivables from Municipality (145):		
Village of Chaseburg	1,929	12
Total (Acct. 145):	1,929	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
1977 Construction Advance	63,319	16
Total (Acct. 233):	63,319	
Other Deferred Credits (253):		
NONE		17
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	239,442	0	0	0	239,442	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	67,078	0	0	0	67,078	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	120,352	0	0	0	120,352	6
Other (specify):						
NONE					0	7
Average Net Rate Base	52,012	0	0	0	52,012	
Net Operating Income	175	0	0	0	175	8
Net Operating Income as a percent of Average Net Rate Base						
	0.34%	N/A	N/A	N/A	0.34%	

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	24,511	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	24,511	
Net Income		
Net Income	(5,302)	5
Percent Return on Proprietary Capital	-21.63%	

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

Taxes Accrued (Acct. 236) (Page F-15)

The amount of social security taxes paid in the current year was \$919 however, \$910 was used because the utility received a \$9 REFUND for over payment on their PSC remainder assessment in the current year. The software would not allow a negative remainder assessment in line 8. The refund was netted against social security taxes paid in the current year.

The above is correct. Another alternative would have been to report this with detail as "other" taxes accrued (credit) of \$9. Will fix cell in future when possible. ele

Balance Sheet End-of-Year Account Balances (Page F-18)

The 1977 construction advance owed to the Village has no set repayment schedule and no interest is being charged. The notes payable and misc. long term debt schedule would not allow adding an advance with no set maturity date or interest rate therefore the advance was accounted for in payable to municipality.

Identification and Ownership - Commission/Committee (Page iv)

The Chaseburg Water and Sewer Commission members are the same individuals as those listed under "utility management including manager and superintendent"

Names entered by PSC staff 7/9/1998 ele In future, utility should repeat names here for data query purposes.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	27,059	1
Total Sales of Water	27,059	
Other Operating Revenues		
Forfeited Discounts (470)	89	2
Other Water Revenues (474)	282	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	371	
Total Operating Revenues	27,430	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,218	5
General Operating Expenses (680-690)	3,445	6
Total Operation and Maintenance Expenses	18,663	
Other Operating Expenses		
Depreciation Expense (403)	3,937	7
Amortization Expense (404)		8
Taxes (408)	4,655	9
Total Other Operating Expenses	8,592	
Total Operating Expenses	27,255	
NET OPERATING INCOME	175	

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	107	4,663	13,413	4
Commercial	16	1,311	2,938	5
Industrial	1	1,063	1,386	6
Total Metered Sales to General Customers (461)	124	7,037	17,737	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		9,054	8
Other Sales to Public Authorities (464)	3	44	268	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	128	7,081	27,059	

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)	9,054	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)	9,054	
Forfeited Discounts (470):		
Customer late payment charges	89	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	89	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	140	7
Other (specify):		
MISC	142	8
Total Other Water Revenues (474)	282	
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)	11,140	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,033	3
Chemicals (630)	364	4
Supplies and Expenses (640)	355	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	1,326	7
Total Plant Operation and Maintenance Expenses	15,218	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	0	8
Office Supplies and Expenses (681)	525	9
Outside Services Employed (682)	675	10
Insurance Expense (684)	1,425	11
Employees Pensions and Benefits (686)	537	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	283	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	3,445	
Total Operation and Maintenance Expenses	18,663	

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		3,808	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		63	2
Net property tax equivalent		3,745	
Social Security		919	3
PSC Remainder Assessment		(9)	4
Other (specify): NONE			5
Total tax expense		4,655	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224064				3
County tax rate	mills		6.848181				4
Local tax rate	mills		1.400890				5
School tax rate	mills		13.737393				6
Voc. school tax rate	mills		2.287850				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.498378				10
Less: state credit	mills		2.197480				11
Net tax rate	mills		22.300898				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.400890				14
Combined School Tax Rate	mills		16.025243				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.426133				17
Total Tax Rate	mills		24.498378				18
Ratio of Local and School Tax to Total	dec.		0.711318				19
Total tax net of state credit	mills		22.300898				20
Net Local and School Tax Rate	mills		15.863026				21
Utility Plant, Jan. 1	\$	238,546	238,546				22
Materials & Supplies	\$	0					23
Subtotal	\$	238,546	238,546				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	238,546	238,546				26
Assessment Ratio	dec.		0.884385				27
Assessed Value	\$	210,967	210,967				28
Net Local & School Rate	mills		15.863026				29
Tax Equiv. Computed for Current Year	\$	3,347	3,347				30
Tax Equivalent per 1994 PSC Report	\$	3,808					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	3,808					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)	500		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	540		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	9,321		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	9,861	0	
PUMPING PLANT			
Land and Land Rights (320)	540		12
Structures and Improvements (321)	10,447		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	8,853		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	19,840	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,136		23
Total Water Treatment Plant	1,136	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	220		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)			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)			540	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)			9,321	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	9,861	
PUMPING PLANT				
Land and Land Rights (320)			540	12
Structures and Improvements (321)			10,447	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			8,853	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	19,840	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,136	23
Total Water Treatment Plant	0	0	1,136	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			220	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)	25,814		26
Transmission and Distribution Mains (343)	132,896	910	27
Fire Mains (344)			28
Services (345)	25,818	800	29
Meters (346)	8,950	169	30
Hydrants (348)	13,511		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	207,209	1,879	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0	
Total utility plant in service directly assignable	238,546	1,879	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	238,546	1,879	

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)			25,814 26
Transmission and Distribution Mains (343)			133,806 27
Fire Mains (344)			0 28
Services (345)			26,618 29
Meters (346)	87		9,032 30
Hydrants (348)			13,511 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	87	0	209,001
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	87	0	240,338
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	87	0	240,338

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			909	909	1
February			800	800	2
March			922	922	3
April			885	885	4
May			921	921	5
June			1,008	1,008	6
July			1,149	1,149	7
August			1,160	1,160	8
September			1,026	1,026	9
October			865	865	10
November			872	872	11
December			904	904	12
Total for year	0	0	11,421	11,421	
Less: Measured or estimated water used in main flushing and water treatment during year				2,610	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				8,811	16
Less: Water sold				7,081	17
Losses and unaccounted for				1,730	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				56,000	21
Date of maximum: 7/17/1997					22
Cause of maximum: flushing					23
Minimum gallons pumped by all methods in any one day during reporting year				15,000	24
Date of minimum: 4/15/1997					25
Total KWH used for pumping for the year				28,230	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	222	16	360,000	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	WELL #1			1
Location	221 SOUTH MAIN STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	CRANE DEMING			5
Year Installed	1973			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	229			8
Pump Motor or Standby Engine Mfr	US ELECTRIC			10
Year Installed	1973			11
Type	ELECTRIC			12
Horsepower	20			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	R		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1973		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons	88,000		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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1730		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	0.750	160				160
M	D	6.000	8,269				8,269
M	D	8.000	3,017				3,017
Total Within Municipality			11,446	0	0	0	11,446
Total Utility			11,446	0	0	0	11,446

1
2
3

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	124	2			126	4	1
M	1.000	4				4		2
M	1.500	2				2		3
Total Utility		130	2	0	0	132	4	

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 (o).

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	136		6		130	14	1
1.000	5				5	1	2
1.500	2				2	1	3
4.000	1				1		4
Total:	144	0	6	0	138	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	106	13		2		9	130	1
1.000	1	2		1		1	5	2
1.500		1	1				2	3
4.000					1		1	4
Total:	107	16	1	3	1	10	138	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	19				19	2
Total Fire Hydrants	19	0	0	0	19	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	19
Number of distribution system valves end of year:	39
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Industrial revenues have decreased from 1996 because the industrial customer, the Creamery, has been closed for a portion of the year.

Water Mains (Page W-15)

No mains were added in the current year however a retainage bill from 1996 main additions was paid in January 1997. This bill was coded to the main account even though unit additions were added in 1996.

Water Services (Page W-16)

The two new services were contributed by customers during 1997.

Meters (Page W-17)

The dollars added to meters in 1997 were for meter connections....no new meters were added.
