



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SPRING GREEN MUNICIPAL WATER UTILITY

Principal Office: 112 WEST MONROE STREET
SPRING GREEN, WI 53588

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: SPRING GREEN MUNICIPAL WATER UTILITY

Utility Address: 112 WEST MONROE STREET
SPRING GREEN, WI 53588

When was utility organized?

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PEGGY CARPENTER

Title: VILLAGE CLERK/TREASURER

Office Address:

112 WEST MONROE STREET
SPRING GREEN, WI 53588

Telephone: (608) 588 - 2335

Fax Number: (608) 588 - 2003

E-mail Address:

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

Name: MR TERRY DRONE

Title: ACCOUNTANT

Office Address: JOHNSON, BLOCK & CO., INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

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 TERRY DRONE

Title: ACCOUNTANT

Office Address: JOHNSON, BLOCK & CO., INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Date of most recent audit report: 5/22/1997

Period covered by most recent audit: 1/1/96 to 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DONALD KRAEMER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

112 WEST MONROE STREET
SPRING GREEN, WI 53588

Telephone: (608) 588 - 2335

Fax Number: (608) 588 - 2003

E-mail Address:

Name of utility commission/committee: Water/Sewer Committee

Names of members of utility commission/committee:

- MR BOB BOND
 - MR DON KRAEMER
 - MR TODD MILLER
 - MS CATHERINE SCHWANKE
 - MR ROGER STANEK
 - MR CHARLES WEIDNER
-

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:

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)	170,298	162,730	1
Operating Expenses:			
Operation and Maintenance Expense (401)	47,911	39,989	2
Depreciation Expense (403)	25,540	25,749	3
Amortization Expense (404)	0		4
Taxes (408)	33,528	34,088	5
Total Operating Expenses	106,979	99,826	
Net Operating Income	63,319	62,904	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	63,319	62,904	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	13,737	11,615	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	13,737	11,615	
Total Income	77,056	74,519	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	77,056	74,519	
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)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	77,056	74,519	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	551,215	476,696	19
Balance Transferred from Income (433)	77,056	74,519	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	628,271	551,215	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	13,737	4
Total (Acct. 419):	13,737	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
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	170,298	0	0	0	170,298	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	170,298	0	0	0	170,298	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,406,451	1,402,786	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	348,341	322,034	2
Net Utility Plant	1,058,110	1,080,752	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	35,074	31,572	5
Other Investments (124)	11,314	11,314	6
Special Funds (125)	23,081	22,552	7
Total Other Property and Investments	69,469	65,438	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	121,580	93,846	8
Temporary Cash Investments (132)	443,232	433,174	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	29,611	53,430	11
Other Accounts Receivable (143)	6,923	7,834	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	103,902	5,656	14
Materials and Supplies (150)	3,184	3,198	15
Prepayments (165)	0	272	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	708,432	597,410	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	493,219	438,271	20
Total Deferred Debits	493,219	438,271	
Total Assets and Other Debits	2,329,230	2,181,871	

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)	700,597	700,597	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	628,271	551,215	23
Total Proprietary Capital	1,328,868	1,251,812	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,027	382	28
Payables to Municipality (233)	108,443	71,582	29
Customer Deposits (235)			30
Taxes Accrued (236)	32,366	32,708	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	143,836	104,672	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	468,950	438,271	36
Total Deferred Credits	468,950	438,271	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	387,576	387,116	38
Total Liabilities and Other Credits	2,329,230	2,181,871	

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)	1,406,451	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	1,406,451	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	348,341	0	0	0	9
Total Accumulated Provision	348,341	0	0	0	
Net Utility Plant	1,058,110	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	322,033				322,033	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,540				25,540	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,334				1,334	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	14				14	10
Other credits (specify):						11
					0	12
Total credits	26,888	0	0	0	26,888	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal	580				580	16
Other debits (specify):						17
					0	18
Total debits	580	0	0	0	580	19
Balance End of Year	348,341	0	0	0	348,341	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.92%					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	0			0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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	1
Water utility	3,184	3,198	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	3,184	3,198	

**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	700,597	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>700,597</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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,708	1
Accruals:		
Charged water department expense	33,528	2
Charged electric department expense		3
Charged sewer department expense	514	4
Other (explain):		
NONE		5
Total Accruals and other credits	34,042	
Taxes paid during year:		
County, state and local taxes	32,708	6
Social Security taxes	1,460	7
PSC Remainder Assessment	216	8
Other (explain):		
NONE		9
Total payments and other debits	34,384	
Balance end of year	32,366	

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)					
NONE				0	2
Subtotal	0	0	0	0	
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	0	0	0	0	

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	387,116					387,116	1
Add credits during year:							
For Services	460					460	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	387,576	0	0	0	0	387,576	
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):		
Shared Meter Costs Due From Sewer	35,074	1
Total (Acct. 123):	35,074	
Other Investments (124):		
Special Assessments Receivable	11,314	2
Total (Acct. 124):	11,314	
Special Funds (125):		
Bond & Interest Redemption Fund	23,081	3
Total (Acct. 125):	23,081	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,611	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	29,611	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Charges for Work & Materials	6,923	11
Total (Acct. 143):	6,923	
Receivables from Municipality (145):		
1997 Tax Roll Items	8,933	12
1997 Hydrant Rent	62,158	13
1997 Loans to General	32,811	14
Total (Acct. 145):	103,902	
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)	
Other Deferred Debits (183):		
Accrued Int. Rec. (TIF)	468,950	17
1997 Water Tower Painting	24,269	18
Total (Acct. 183):	493,219	
Payables to Municipality (233):		
1996 Tax Equivalent	32,708	19
Due to General Prior-Year Operating Costs	71,582	20
Due to General-1997 Rent and Insurance Costs	4,153	21
Total (Acct. 233):	108,443	
Other Deferred Credits (253):		
Deferred Interest on Advance to TIF	468,950	22
Total (Acct. 253):	468,950	

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	1,404,618	0	0	0	1,404,618	1
Materials and Supplies	3,191	0	0	0	3,191	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	335,187	0	0	0	335,187	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	387,346	0	0	0	387,346	6
Other (specify):						
NONE					0	7
Average Net Rate Base	685,276	0	0	0	685,276	
Net Operating Income	63,319	0	0	0	63,319	8
Net Operating Income as a percent of Average Net Rate Base						
	9.24%	N/A	N/A	N/A	9.24%	

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	700,597	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	589,743	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,290,340	
Net Income		
Net Income	77,056	5
Percent Return on Proprietary Capital	5.97%	

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)

7/27/99, ele: item 1 okay in 1998, item 2 wrote again 1998, item 3 moot, item 4 utility.

October 16, 1998

Ms. Peggy Carpenter, Clerk
Spring Green Municipal Water Utility
112 West Monroe Street
Spring Green, WI 53588-9718

1997 Analytical Review DWCCA-5640-PJL

Dear Ms. Carpenter:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. A review and analysis of your depreciation expense for 1997 indicates that you are using a composite annual depreciation rate of 1.92 percent. Our review of depreciable plant indicates that an annual composite rate of 2.09 percent would be more appropriate for your use. Please use this new composite depreciation rate effective January 1, 1999. Our calculation of the 2.09 percent composite rate is enclosed. More stringent rules on water quality, a shorter recovery period for mains, and changes in meter technology are the major reasons for the increased depreciation rates.
2. The \$4,194 balance in Account 310, Land and Land Rights, was erroneously reported on the wrong line in the Water Plant in Service schedule on pages W-8 and W-9. This amount should be on line 4 rather than on line 5. Please make the necessary change in your copy of the annual report.
3. In the future, when completing Account 474, Other Water Revenues on page W-4, please record the revenues for Return on net investment in meters charged to sewer department on the line pre-designated for that purpose.
4. During our review we noted that while you explained in the footnote for page W-15, Water Services, that the services reported as added during the year were financed through operating cash, you did report contributions in aid of construction for services in account 271. Please provide more detail on who actually paid for the service additions.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30

FINANCIAL SECTION FOOTNOTES

days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

pjl:W:\COMPL\LEEGE\5640 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	167,285	1
Total Sales of Water	167,285	
Other Operating Revenues		
Forfeited Discounts (470)	857	2
Other Water Revenues (474)	2,156	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,013	
Total Operating Revenues	170,298	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	34,088	5
General Operating Expenses (680-690)	13,823	6
Total Operation and Maintenance Expenses	47,911	
Other Operating Expenses		
Depreciation Expense (403)	25,540	7
Amortization Expense (404)		8
Taxes (408)	33,528	9
Total Other Operating Expenses	59,068	
Total Operating Expenses	106,979	
NET OPERATING INCOME	63,319	

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	601	33,759	59,296	4
Commercial	93	10,691	14,124	5
Industrial	13	29,620	22,627	6
Total Metered Sales to General Customers (461)	707	74,070	96,047	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		62,158	8
Other Sales to Public Authorities (464)	33	7,739	9,080	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	741	81,809	167,285	

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)	62,158	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)	62,158	
Forfeited Discounts (470):		
Customer late payment charges	857	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	857	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
Return on net investment in meters charged to non-regulated sewer department	1,183	8
Miscellaneous	973	9
Total Other Water Revenues (474)	2,156	
Amortization of Construction Grants (475):		
NONE		10
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)	15,224	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,149	3
Chemicals (630)	862	4
Supplies and Expenses (640)	3,965	5
Repairs of Water Plant (650)	9,888	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	34,088	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,468	8
Office Supplies and Expenses (681)	662	9
Outside Services Employed (682)	1,341	10
Insurance Expense (684)	3,425	11
Employees Pensions and Benefits (686)	3,486	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,441	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,823	
 Total Operation and Maintenance Expenses	47,911	

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		32,366	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		514	2
Net property tax equivalent		31,852	
Social Security		1,460	3
PSC Remainder Assessment		216	4
Other (specify): NONE			5
Total tax expense		<u>33,528</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195510				3
County tax rate	mills		4.166240				4
Local tax rate	mills		8.525980				5
School tax rate	mills		8.842670				6
Voc. school tax rate	mills		1.453130				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.183530				10
Less: state credit	mills		1.403450				11
Net tax rate	mills		21.780080				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.525980				14
Combined School Tax Rate	mills		10.295800				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.821780				17
Total Tax Rate	mills		23.183530				18
Ratio of Local and School Tax to Total	dec.		0.811860				19
Total tax net of state credit	mills		21.780080				20
Net Local and School Tax Rate	mills		17.682375				21
Utility Plant, Jan. 1	\$	1,402,786	1,402,786				22
Materials & Supplies	\$	3,198	3,198				23
Subtotal	\$	1,405,984	1,405,984				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,405,984	1,405,984				26
Assessment Ratio	dec.		1.023700				27
Assessed Value	\$	1,439,306	1,439,306				28
Net Local & School Rate	mills		17.682375				29
Tax Equiv. Computed for Current Year	\$	25,450	25,450				30
Tax Equivalent per 1994 PSC Report	\$	32,366					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	32,366					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,194		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	108,854		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	113,048	0	
PUMPING PLANT			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	52,411		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	92,932	2,225	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,400		20
Total Pumping Plant	146,993	2,225	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,740		23
Total Water Treatment Plant	2,740	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	482		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,194	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)			108,854	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	113,048	
PUMPING PLANT				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			52,411	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			95,157	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,400	20
Total Pumping Plant	0	0	149,218	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,740	23
Total Water Treatment Plant	0	0	2,740	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			482	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)	282,425		26
Transmission and Distribution Mains (343)	530,167		27
Fire Mains (344)			28
Services (345)	153,927	775	29
Meters (346)	43,911	1,245	30
Hydrants (348)	99,741		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,110,653	2,020	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)	1,311		34
Office Furniture and Equipment (372)	95		35
Computer Equipment (372.1)	3,527		36
Transportation Equipment (373)	21,867		37
Other General Equipment (379)	2,552		38
Other Tangible Property (390)			39
Total General Plant	29,352	0	
Total utility plant in service directly assignable	1,402,786	4,245	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,402,786	4,245	

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)			282,425 26
Transmission and Distribution Mains (343)			530,167 27
Fire Mains (344)			0 28
Services (345)	450		154,252 29
Meters (346)	130		45,026 30
Hydrants (348)			99,741 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	580	0	1,112,093
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,311 34
Office Furniture and Equipment (372)			95 35
Computer Equipment (372.1)			3,527 36
Transportation Equipment (373)			21,867 37
Other General Equipment (379)			2,552 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	29,352
Total utility plant in service directly assignable	580	0	1,406,451
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	580	0	1,406,451

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			5,750	5,750	1
February			5,260	5,260	2
March			5,625	5,625	3
April			6,041	6,041	4
May			9,556	9,556	5
June			10,281	10,281	6
July			10,128	10,128	7
August			9,373	9,373	8
September			10,242	10,242	9
October			10,522	10,522	10
November			7,520	7,520	11
December			7,284	7,284	12
Total for year	0	0	97,582	97,582	
Less: Measured or estimated water used in main flushing and water treatment during year				130	13
Less: Other utility use				3,311	14
Other utility use explanation:					15
Water used when painting water tower.					
Water pumped into distribution system				94,141	16
Less: Water sold				81,809	17
Losses and unaccounted for				12,332	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				592	21
Date of maximum: 10/3/1997					22
Cause of maximum:					23
Flushed hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				81	24
Date of minimum: 3/8/1997					25
Total KWH used for pumping for the year				92,193	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)	
NORTH ALBANY STREET	#1	427	12	500	Yes	1
WEST JEFFERSON STREET	#2	128	18	170,000	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	WELL #1	WELL # 2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	MC CARTHY	LAYNE	5
Year Installed	1967	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	800	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1967	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	60	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 23
Year Installed			24
Type			25
Horsepower			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)	#1	#2	1
Identification number or name						2
RESERVOIRS, STANDPIPES OR ELEVATED TANKS						3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET				4
Year constructed	1947	1983				5
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL				6
Elevation difference in feet (See Headnote 3.)	11	157				7
Total capacity in gallons	90,000	250,000				8
WATER TREATMENT PLANT						9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID				10
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE				11
Filters, type (gravity, pressure, other, none)		NONE				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.9000				13
Is a corrosion control chemical used (yes, no)?		N				14
Is water fluoridated (yes, no)?		Y				15

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	4.000	8,828				8,828
M	D	6.000	25,859				25,859
M	D	8.000	19,888				19,888
M	D	10.000	2,618				2,618
M	D	12.000	3,226				3,226
Total Within Municipality			60,419	0	0	0	60,419
Total Utility			60,419	0	0	0	60,419

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	503	1	1		503	10	1
M	1.000	137	2	1		138		2
M	1.250	4				4		3
M	1.500	14				14		4
M	2.000	11				11		5
M	4.000	6				6		6
M	6.000	2				2		7
M	8.000	4				4		8
Total Utility		681	3	2	0	682	10	

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	508				508	72	1
0.750	133				133		2
1.000	20				20		3
1.250	3				3		4
1.500	6	2			8	1	5
2.000	8	1	1		8	1	6
3.000	1				1		7
4.000	2				2		8
Total:	681	3	1	0	683	74	

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	398	79	4	18		9	508	1
0.750	133						133	2
1.000	9	5	2	4			20	3
1.250	2	1					3	4
1.500	3	4	1				8	5
2.000		3	3	2		0	8	6
3.000			1				1	7
4.000				2			2	8
Total:	545	92	11	26	0	9	683	

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	105				105	2
Total Fire Hydrants	105	0	0	0	105	
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:	105
Number of distribution system valves end of year:	205
Number of distribution valves operated during year:	205

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Services added for the year were financed through operating cash.
