



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLYMAN UTILITY COMMISSION Principal Office: 912 MAIN STREET
P.O. BOX 129
CYLAMN, WI 53016For 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: CLYMAN UTILITY COMMISSION

Utility Address: 912 MAIN STREET
P.O. BOX 129
CLYMAN, WI 53016

When was utility organized? 1/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANE A DORNFELD
Title: CLERK TREASURER

Office Address:

912 MAIN STREET
P.O. BOX 129
CLYMAN, WI 53016

Telephone: (920) 696 - 3444

Fax Number: (920) 696 - 3709

E-mail Address:

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

Name: VIRCHOW KRAUSE & CO
Title:

Office Address: VIRCHOW KRAUSE & CO

P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 294 - 8532

E-mail Address: CPA@VIRCHOWKRAUSE.COM

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

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

Name: VIRCHOW KRAUSE & CO
Title:

Office Address: VIRCHOW KRAUSE & CO

P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 294 - 6622

Fax Number: (608) 294 - 8532

E-mail Address: CPA@VIRCHOWKRAUSE.COM

Date of most recent audit report: 2/9/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: TIMOTHY DORNFELD

Title: SUPERINTENDENT

Office Address:

633 TERRITORIAL ROAD
P.O. BOX 129
CLYMAN, WI 53016

Telephone: (920) 696 - 3413

Fax Number: (920) 696 - 3709

E-mail Address:

Name of utility commission/committee: CYLMAN UTILITY COMMISSION

Names of members of utility commission/committee:

LAUREL FINGER, TRUSTEE
RICHARD GREINERT, TRUSTEE
MARVIN MOLG, TRUSTEE
ARMOND SCHMIDT, PRESIDENT
JEFFREY WAGNER, 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, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 2/26/1962

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)	134,326	134,033	1
Operating Expenses:			
Operation and Maintenance Expense (401)	66,125	59,646	2
Depreciation Expense (403)	21,942	20,749	3
Amortization Expense (404)	0		4
Taxes (408)	27,706	27,777	5
Total Operating Expenses	115,773	108,172	
Net Operating Income	18,553	25,861	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	18,553	25,861	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	5,529	7,519	9
Miscellaneous Nonoperating Income (421)	(3,347)	(26,582)	10
Total Other Income	2,182	(19,063)	
Total Income	20,735	6,798	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	20,735	6,798	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,834	35,797	13
Amortization of Debt Discount and Expense (428)	2,339	2,401	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,115	2,445	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	40,288	40,643	
Net Income	(19,553)	(33,845)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	139,804	173,649	19
Balance Transferred from Income (433)	(19,553)	(33,845)	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)	120,251	139,804	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	5,529	4
Total (Acct. 419):	5,529	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER NET LOSS	(3,347)	5
Total (Acct. 421):	(3,347)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	134,326	0	0	0	134,326	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	134,326	0	0	0	134,326	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,127,018	1,121,697	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	188,394	168,688	2
Net Utility Plant	938,624	953,009	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	385,094	336,175	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	192,345	184,580	4
Net Nonutility Property	192,749	151,595	
Investment in Municipality (123)	26,914	26,914	5
Other Investments (124)	0		6
Special Funds (125)	76,344	78,519	7
Total Other Property and Investments	296,007	257,028	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,208	379	8
Temporary Cash Investments (132)	21,949	50,003	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	4,605	4,536	11
Other Accounts Receivable (143)	5,028	5,825	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,946	9,351	14
Materials and Supplies (150)	3,259	4,173	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	51,995	74,267	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,268	23,607	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	21,268	23,607	
Total Assets and Other Debits	1,307,894	1,307,911	

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)	208,067	193,646	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	120,251	139,804	23
Total Proprietary Capital	328,318	333,450	
LONG-TERM DEBT			
Bonds (221)	585,000	610,000	24
Advances from Municipality (223)	73,514	45,455	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	658,514	655,455	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,127	23,340	28
Payables to Municipality (233)	26,939	4,980	29
Customer Deposits (235)			30
Taxes Accrued (236)	26,366	26,366	31
Interest Accrued (237)	16,889	16,576	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	73,321	71,262	
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)	247,741	247,741	38
Total Liabilities and Other Credits	1,307,894	1,307,908	

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)	1,127,018	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	1,127,018	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	188,394	0	0	0	9
Total Accumulated Provision	188,394	0	0	0	
Net Utility Plant	938,624	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	168,688				168,688	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,942				21,942	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	384				384	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,326	0	0	0	22,326	13
Debits during year						14
Book cost of plant retired	2,620				2,620	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,620	0	0	0	2,620	19
Balance End of Year	188,394	0	0	0	188,394	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	336,175	51,419	2,500	385,094	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	336,175	51,419	2,500	385,094	
Less accum. prov. depr. & amort. (122)	184,580	10,265	2,500	192,345	3
Net Nonutility Property	151,595	41,154	0	192,749	

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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,259	4,173	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>3,259</u>	<u>4,173</u>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 REVENUE BONDS	2,339	428	21,268	1
Total			<u><u>21,268</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	193,646	1
Changes during year (explain):		
VILLAGE PURCHASED NEW TRUCK	14,421	2
Balance end of year	<u><u>208,067</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)	
1994 REVENUE BONDS	02/01/1994	08/01/2012	5.00%	585,000	1
Total Bonds (Account 221):				585,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND	01/01/1993	03/15/2003	5.00%	39,914	1
1997 PROMISSARY NOTE	10/20/1997	10/20/2007	6.00%	33,600	2
Total for Account 223				73,514	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	26,366	1
Accruals:		
Charged water department expense	27,706	2
Charged electric department expense		3
Charged sewer department expense	1,183	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>28,889</u>	
Taxes paid during year:		
County, state and local taxes	26,366	6
Social Security taxes	2,374	7
PSC Remainder Assessment	149	8
Other (explain):		
NONE		9
Total payments and other debits	<u>28,889</u>	
Balance end of year	<u><u>26,366</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 BONDS	14,687	34,834	35,250	14,271	1
Subtotal	14,687	34,834	35,250	14,271	
Advances from Municipality (223)					
1997 PROMISSARY NOTE		959		959	2
STATE TRUST FUND	1,889	2,156	2,386	1,659	3
Subtotal	1,889	3,115	2,386	2,618	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	16,576	37,949	37,636	16,889	

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	122,285			125,456		247,741	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	122,285	0	0	125,456	0	247,741	
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):		
MONEY FROM UTILIY CD THAT WILL NOT BE REPAID	26,914	1
Total (Acct. 123):	26,914	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE ACCOUNT	76,344	3
Total (Acct. 125):	76,344	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,605	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,605	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	5,028	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	5,028	
Receivables from Municipality (145):		
PRIOR YEAR BALANCES	9,351	12
1997 TAX ROLL ITEMS	5,055	13
ADDITIONAL PUBLIC PROTECTION	540	14
Total (Acct. 145):	14,946	
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):		
NONE	17	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
WAGES BENEFITS AND INSURANCE BY VILLAGE	26,939	18
Total (Acct. 233):	26,939	
Other Deferred Credits (253):		
NONE		19
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	1,124,357	0	0	0	1,124,357	1
Materials and Supplies	3,716	0	0	0	3,716	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	178,541	0	0	0	178,541	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	122,285	0	0	0	122,285	6
Other (specify):					0	7
Average Net Rate Base	827,247	0	0	0	827,247	
Net Operating Income	18,553	0	0	0	18,553	8
Net Operating Income as a percent of Average Net Rate Base	2.24%	N/A	N/A	N/A	2.24%	

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	200,856	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	130,027	3
Other (Specify):		4
Total Average Proprietary Capital	330,883	
Net Income		
Net Income	(19,553)	5
Percent Return on Proprietary Capital	-5.91%	

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.

FILED RATE CASE RATE CASE GRANTED EARLY 1998

5. Obligations incurred or assumed, excluding commercial paper.

BANK LOAN FOR WASTEWATER METERING SYSTEM MANDATED BY DNR

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 232 decreased in 1997 because various items were cleared this year. Also, 1996 contained construction vouchers which have been paid.

Account 233 increased due to a whole year of salaries, benefits and insurance is presented in 1997.

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/28/98

PJL

May 22, 1998

Ms. Jane Dornfeld, Clerk
Clyman Utility Commission
P.O. Box 129
Clyman, WI 53016-0129

Re: 1997 Analytical Review DWCCA-1210-PJL

Dear Ms. Dornfeld:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's annual report. You did an excellent job completing your annual report. We appreciate receiving reports of this quality.

We have no questions or comments at this time. You may consider your review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely:

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

PJL:W:\COMPL\LEEGE\1210 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	133,230	1
Total Sales of Water	133,230	
Other Operating Revenues		
Forfeited Discounts (470)	259	2
Other Water Revenues (474)	837	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,096	
Total Operating Revenues	134,326	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	45,931	5
General Operating Expenses (680-690)	20,194	6
Total Operation and Maintenance Expenses	66,125	
Other Operating Expenses		
Depreciation Expense (403)	21,942	7
Amortization Expense (404)		8
Taxes (408)	27,706	9
Total Other Operating Expenses	49,648	
Total Operating Expenses	115,773	
NET OPERATING INCOME	18,553	

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	141	7,283	17,262	4
Commercial	11	1,632	3,012	5
Industrial	1	94,592	71,787	6
Total Metered Sales to General Customers (461)	153	103,507	92,061	
Private Fire Protection Service (462)	1		708	7
Public Fire Protection Service (463)	1		39,240	8
Other Sales to Public Authorities (464)	5	128	1,221	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	160	103,635	133,230	

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)	39,240	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)	39,240	
Forfeited Discounts (470):		
Customer late payment charges	259	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	259	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	286	7
Other (specify):		
RECEIVED FOR MISC BILL FOR LATERAL	551	8
Total Other Water Revenues (474)	837	
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)	11,850	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,562	3
Chemicals (630)		4
Supplies and Expenses (640)	8,128	5
Repairs of Water Plant (650)	14,361	6
Transportation Expenses (660)	1,030	7
Total Plant Operation and Maintenance Expenses	45,931	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,007	8
Office Supplies and Expenses (681)	2,198	9
Outside Services Employed (682)	6,622	10
Insurance Expense (684)	3,237	11
Employees Pensions and Benefits (686)	1,011	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,119	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,194	
Total Operation and Maintenance Expenses	66,125	

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		26,366	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		148	2
Net property tax equivalent		26,218	
Social Security		1,339	3
PSC Remainder Assessment		149	4
Other (specify): NONE			5
Total tax expense		<u>27,706</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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241600				3
County tax rate	mills		7.399100				4
Local tax rate	mills		9.407600				5
School tax rate	mills		15.081200				6
Voc. school tax rate	mills		1.704100				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		33.833600				10
Less: state credit	mills		2.964800				11
Net tax rate	mills		30.868800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.407600				14
Combined School Tax Rate	mills		16.785300				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		26.192900				17
Total Tax Rate	mills		33.833600				18
Ratio of Local and School Tax to Total	dec.		0.774168				19
Total tax net of state credit	mills		30.868800				20
Net Local and School Tax Rate	mills		23.897646				21
Utility Plant, Jan. 1	\$	1,121,697	1,121,697				22
Materials & Supplies	\$	4,173	4,173				23
Subtotal	\$	1,125,870	1,125,870				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,125,870	1,125,870				26
Assessment Ratio	dec.		0.827600				27
Assessed Value	\$	931,770	931,770				28
Net Local & School Rate	mills		23.897646				29
Tax Equiv. Computed for Current Year	\$	22,267	22,267				30
Tax Equivalent per 1994 PSC Report	\$	26,366					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,366					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)	1,358		4
Structures and Improvements (311)	3,528		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	71,891		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	76,777	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	8,289		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	67,369		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,885		20
Total Pumping Plant	79,543	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,910		23
Total Water Treatment Plant	1,910	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	16,145		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)			1,358 4
Structures and Improvements (311)			3,528 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			71,891 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	76,777
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			8,289 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			67,369 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,885 20
Total Pumping Plant	0	0	79,543
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,910 23
Total Water Treatment Plant	0	0	1,910
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			16,145 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)	371,291		26
Transmission and Distribution Mains (343)	434,967		27
Fire Mains (344)			28
Services (345)	41,867		29
Meters (346)	14,948	731	30
Hydrants (348)	46,872		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	926,090	731	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)	15,000		34
Office Furniture and Equipment (372)	1,140		35
Computer Equipment (372.1)	3,882		36
Transportation Equipment (373)	12,488	7,210	37
Other General Equipment (379)	4,867		38
Other Tangible Property (390)			39
Total General Plant	37,377	7,210	
Total utility plant in service directly assignable	1,121,697	7,941	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,121,697	7,941	

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)			371,291 26
Transmission and Distribution Mains (343)			434,967 27
Fire Mains (344)			0 28
Services (345)			41,867 29
Meters (346)	120		15,559 30
Hydrants (348)			46,872 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	120	0	926,701
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			15,000 34
Office Furniture and Equipment (372)			1,140 35
Computer Equipment (372.1)			3,882 36
Transportation Equipment (373)	2,500		17,198 37
Other General Equipment (379)			4,867 38
Other Tangible Property (390)			0 39
Total General Plant	2,500	0	42,087
Total utility plant in service directly assignable	2,620	0	1,127,018
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,620	0	1,127,018

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			2,554	2,554	1
February			2,919	2,919	2
March			2,847	2,847	3
April			1,993	1,993	4
May			1,806	1,806	5
June			2,412	2,412	6
July			7,158	7,158	7
August			33,176	33,176	8
September			27,080	27,080	9
October			19,966	19,966	10
November			5,572	5,572	11
December			4,771	4,771	12
Total for year	0	0	112,254	112,254	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				112,254	16
Less: Water sold				103,635	17
Losses and unaccounted for				8,619	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				1,099	21
Date of maximum: 8/7/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				8	24
Date of minimum: 1/20/1997					25
Total KWH used for pumping for the year				173,181	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)	
SOUTH WELL	2	233	16	576,000	Yes	1
NORTH WELL	3	623	18	1,044,000	Yes	2
WEST WELL	4	653	24	1,224,000	Yes	3

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)	1
Identification	2	3	4	1
Location	SOUTH	NORTH	WEST	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	AURORA NEWMAN WESTINGHOUSE		5
Year Installed	1990	1985	1986	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	750	980	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	BLANK	9
Year Installed	1990	1958	1984	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	100	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	5	6		14
Location	BLANK	BLANK		15
Purpose	S	S		16
Destination	D	D		17
Pump Manufacturer	INTERNATIONAL	CONTINENTAL		18
Year Installed	1957	1991		19
Type	VERTICAL TURBINE	CENTRIFUGAL		20
Actual Capacity (gpm)	300	700		21
Pump Motor or Standby Engine Mfr	BLANK	BLANK		22
Year Installed	1997	1997		23
Type	NATURAL GAS	NATURAL GAS		24
Horsepower	50	75		25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	112		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	1,463				1,463
M	D	6.000	12,106				12,106
M	D	8.000	5,067				5,067
M	D	10.000	3,153				3,153
Total Within Municipality			21,789	0	0	0	21,789
Total Utility			21,789	0	0	0	21,789

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	123				123		1
M	1.000	49				49	49	2
M	1.250	3				3		3
M	2.000	1				1		4
M	4.000	2				2		5
M	6.000	1				1		6
M	10.000	1				1		7
M	12.000	3				3	3	8
Total Utility		183	0	0	0	183	52	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	201	11	3		209	23	1
1.000	2				2		2
1.500	6		1		5		3
2.000	3				3		4
4.000	1				1		5
6.000	2				2		6
8.000	1				1		7
Total:	216	11	4	0	223	23	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	141	8	1	4		55	209	1
1.000		1				1	2	2
1.500		2	1	1		1	5	3
2.000			1	1		1	3	4
4.000						1	1	5
6.000			1			1	2	6
8.000			1				1	7
Total:	141	11	5	6	0	60	223	

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	42				42	2
Total Fire Hydrants	42	0	0	0	42	
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:	42
Number of distribution system valves end of year:	79
Number of distribution valves operated during year:	37

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 682 - Increase in expense due to costs associated with a rate study.

Water Utility Plant in Service (Page W-08)

Copy 2: Account 373 - The addition to this account was the waters share of a new truck purchased by the village. The retirement is the waters share of the old truck.
