



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HAUGEN - WATER UTILITY

Principal Office: P.O. BOX 234
HAUGEN, WI 54841

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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

VILLAGE OF HAUGEN - WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HAUGEN - WATER UTILITY

Utility Address: P.O. BOX 234
HAUGEN, WI 54841

When was utility organized? 10/3/1977

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: FAY OLSON
Title: UTILITY CLERK

Office Address:
117 SOUTH 1ST AVENUE
HAUGEN, WI 54841

Telephone: (715) 234 - 8663

Fax Number:

E-mail Address:

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

Name: BRIAN KAHL
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY & THOLE S.C. C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

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

Name: BRIAN KAHL
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY & THOLE S.C. C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 4/13/1998

Period covered by most recent audit: 1-1-97 TO 12-31-97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: PETER ZAPPA
Title: UTILITY MANAGER

Office Address:
P.O. BOX 234
HAUGEN, WI 54841

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

DONALD DAHLE, VILLAGE TRUSTEE
MARY GRENGS, VILLAGE BOARD PRESIDENT
EDWARD KONOP, VILLAGE TRUSTEE
BOB SLAGSTAD, VILLAGE TRUSTEE
GLORIA URBANEK, VILLAGE TREASURER

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)	35,609	36,019	1
Operating Expenses:			
Operation and Maintenance Expense (401)	15,545	16,080	2
Depreciation Expense (403)	9,425	6,648	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,247	8,532	5
Total Operating Expenses	33,217	31,260	
Net Operating Income	2,392	4,759	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	2,392	4,759	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,539	3,569	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	3,539	3,569	
Total Income	5,931	8,328	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	5,931	8,328	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,800	7,000	13
Amortization of Debt Discount and Expense (428)	71	71	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	6,871	7,071	
Net Income	(940)	1,257	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(7,462)	(16,733)	19
Balance Transferred from Income (433)	(940)	1,257	20
Miscellaneous Credits to Surplus (434)	7,822	8,014	21
Miscellaneous Debits to Surplus--Debit (435)	635		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)	(1,215)	(7,462)	

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 INCOME	3,539	4
Total (Acct. 419):	3,539	
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):		
CANCELLATION OF TAX EQUIVALENTS	7,822	8
Total (Acct. 434):	7,822	
Miscellaneous Debits to Surplus (435):		
INTEREST TRANSFERRED TO APPROPRIATED ACCOUNT	635	9
Total (Acct. 435)--Debit:	635	
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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	35,609	0	0	0	35,609	1
Less: interdepartmental sales	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	35,609	0	0	0	35,609	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	478,833	478,703	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	137,880	128,306	2
Net Utility Plant	340,953	350,397	
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)	0		5
Other Investments (124)	0		6
Special Funds (125)	12,797	12,162	7
Total Other Property and Investments	12,797	12,162	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	30,417	14,785	8
Temporary Cash Investments (132)	50,000	50,000	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	5,512	5,505	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,440	3,223	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	3,729	3,864	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	93,098	77,377	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,417	1,488	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	15,124	17,538	20
Total Deferred Debits	16,541	19,026	
Total Assets and Other Debits	463,389	458,962	

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)	2,192	2,192	21
Appropriated Earned Surplus (215)	12,797	12,162	22
Unappropriated Earned Surplus (216)	(1,215)	(7,462)	23
Total Proprietary Capital	13,774	6,892	
LONG-TERM DEBT			
Bonds (221)	134,000	138,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	134,000	138,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	253	285	28
Payables to Municipality (233)	6,202	4,525	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,350	3,450	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	9,805	8,260	
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)	305,810	305,810	38
Total Liabilities and Other Credits	463,389	458,962	

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)	478,833	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	478,833	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	137,880	0	0	0	9
Total Accumulated Provision	137,880	0	0	0	
Net Utility Plant	340,953	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	128,306				128,306	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,425				9,425	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	149				149	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	9,574	0	0	0	9,574	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	137,880	0	0	0	137,880	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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):				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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	0	0

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
FMHA MORTGAGE REVENUE BONDS	71	181	1,417	1
Total			1,417	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,192	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,192</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)	
FMHA MORTGAGE REVENUE BONDS	07/13/1977	07/01/2017	5.00%	134,000	1
Total Bonds (Account 221):				134,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,247	2
Charged electric department expense		3
Charged sewer department expense	52	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>8,299</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	428	7
PSC Remainder Assessment	49	8
Other (explain):		
TAX EQUIVALENT FORGIVEN	7,822	9
Total payments and other debits	<u>8,299</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FMHA WATER MORTGAGE REVENUE BONDS	3,450	6,800	6,900	3,350	1
Subtotal	3,450	6,800	6,900	3,350	
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	3,450	6,800	6,900	3,350	

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	305,810					305,810	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	305,810	0	0	0	0	305,810	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	251,340					251,340	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION FUND	12,797	3
Total (Acct. 125):	12,797	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,512	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,512	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ADVANCE FROM SPECIAL REVENUE FUNDS & DUE FROM OTHER FUNDS	3,440	12
Total (Acct. 145):	3,440	
Prepayments (165):		
PREPAID INSURANCE & PREPAID INTEREST	3,729	13
Total (Acct. 165):	3,729	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER REFURBISHING	15,124	15
Total (Acct. 183):	15,124	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO MUNICIPALITY & OTHER FUNDS	6,202	16
Total (Acct. 233):	6,202	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	478,768	0	0	0	478,768	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	133,093	0	0	0	133,093	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	305,810	0	0	0	305,810	6
Other (specify):						0 7
Average Net Rate Base	39,865	0	0	0	39,865	
Net Operating Income	2,392	0	0	0	2,392	8
Net Operating Income as a percent of Average Net Rate Base	6.00%	N/A	N/A	N/A	6.00%	

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	2,192	1
Appropriated Earned Surplus	12,479	2
Unappropriated Earned Surplus	(4,338)	3
Other (Specify):		4
Total Average Proprietary Capital	10,333	
Net Income		
Net Income	(940)	5
Percent Return on Proprietary Capital	-9.10%	

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)

Depreciation okay in 1998 7/27/99 elsl

December 1, 1998

Ms. Fay Olson, Clerk
Haugen Water Utility
117 South 1st Avenue, PO Box 234
Haugen, WI 54841-0234

1997 Analytical Review DWCCA-2485-PJL

Dear Ms. Olson:

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:

During our review, we noted that page F-7, line 22 indicates a 2.00 percent composite depreciation rate was used, which agrees with staff's computation of total depreciation accruals on page F-7, lines 4 and 6, column (b). However, paragraph no. 1 of our letter dated December 27, 1996, regarding analytical review of the 1995 annual report, authorized a composite depreciation rate of 1.79 percent, effective January 1, 1997. Please confirm that the 1.79 percent composite rate will be used beginning in 1998.

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 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:tlk:W:\COMPL\LEEGE\2485 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	34,995	1
Total Sales of Water	34,995	
Other Operating Revenues		
Forfeited Discounts (470)	97	2
Other Water Revenues (474)	517	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	614	
Total Operating Revenues	35,609	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,859	5
General Operating Expenses (680-690)	4,686	6
Total Operation and Maintenance Expenses	15,545	
Other Operating Expenses		
Depreciation Expense (403)	9,425	7
Amortization Expense (404)		8
Taxes (408)	8,247	9
Total Other Operating Expenses	17,672	
Total Operating Expenses	33,217	
NET OPERATING INCOME	2,392	

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	131	4,848	17,842	4
Commercial	13	498	1,961	5
Industrial				6
Total Metered Sales to General Customers (461)	144	5,346	19,803	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,796	8
Other Sales to Public Authorities (464)	3	333	1,396	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	148	5,679	34,995	

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)	13,796	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)	13,796	
Forfeited Discounts (470):		
Customer late payment charges	97	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	97	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	293	7
Other (specify): STAND BY CHARGES	224	8
Total Other Water Revenues (474)	517	
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)	4,835	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	349	3
Chemicals (630)	240	4
Supplies and Expenses (640)	2,385	5
Repairs of Water Plant (650)	3,050	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	10,859	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	750	8
Office Supplies and Expenses (681)	171	9
Outside Services Employed (682)	1,625	10
Insurance Expense (684)	1,151	11
Employees Pensions and Benefits (686)	989	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,686	
Total Operation and Maintenance Expenses	15,545	

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		7,822	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		52	2
Net property tax equivalent		7,770	
Social Security		428	3
PSC Remainder Assessment		49	4
Other (specify): NONE			5
Total tax expense		8,247	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235543				3
County tax rate	mills		6.393188				4
Local tax rate	mills		3.000000				5
School tax rate	mills		10.992386				6
Voc. school tax rate	mills		1.814180				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.435297				10
Less: state credit	mills		2.077270				11
Net tax rate	mills		20.358027				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.000000				14
Combined School Tax Rate	mills		12.806566				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.806566				17
Total Tax Rate	mills		22.435297				18
Ratio of Local and School Tax to Total	dec.		0.704540				19
Total tax net of state credit	mills		20.358027				20
Net Local and School Tax Rate	mills		14.343046				21
Utility Plant, Jan. 1	\$	478,703	478,703				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	478,703	478,703				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	478,703	478,703				26
Assessment Ratio	dec.		0.847700				27
Assessed Value	\$	405,797	405,797				28
Net Local & School Rate	mills		14.343046				29
Tax Equiv. Computed for Current Year	\$	5,820	5,820				30
Tax Equivalent per 1994 PSC Report	\$	7,822					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	7,822					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	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	12,683		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>12,683</u>	<u>0</u>	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	24,191		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	17,315		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	4,887		20
Total Pumping Plant	<u>46,393</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	61		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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			12,683 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	12,683
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			24,191 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			17,315 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			4,887 20
Total Pumping Plant	0	0	46,393
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			61 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)	91,646		26
Transmission and Distribution Mains (343)	236,098		27
Fire Mains (344)			28
Services (345)	50,810	130	29
Meters (346)	8,539		30
Hydrants (348)	31,423		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	418,577	130	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,050		35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	1,050	0	
Total utility plant in service directly assignable	478,703	130	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	478,703	130	

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)			91,646 26
Transmission and Distribution Mains (343)			236,098 27
Fire Mains (344)			0 28
Services (345)			50,940 29
Meters (346)			8,539 30
Hydrants (348)			31,423 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	418,707
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,050 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,050
Total utility plant in service directly assignable	0	0	478,833
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	478,833

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			518	518	1
February			482	482	2
March			528	528	3
April			527	527	4
May			609	609	5
June			673	673	6
July			598	598	7
August			549	549	8
September			527	527	9
October			520	520	10
November			488	488	11
December			521	521	12
Total for year	0	0	6,540	6,540	
Less: Measured or estimated water used in main flushing and water treatment during year				165	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				6,375	16
Less: Water sold				5,679	17
Losses and unaccounted for				696	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				38	21
Date of maximum: 6/27/1997					22
Cause of maximum:					23
No reason given.					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 10/2/1997					25
Total KWH used for pumping for the year				4,561	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 303 2ND AVENUE SOUTH	#1	114	10	140,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	303 2ND AVENUE SOUTH			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	JACUZZI			5
Year Installed	1977			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	J.S. MOTOR			10
Year Installed	1977			11
Type	ELECTRIC			12
Horsepower	25			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				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)
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	1977		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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)
P	D	6.000	15,434				15,434
P	D	8.000	1,090				1,090
Total Within Municipality			16,524	0	0	0	16,524
P	D	6.000	0				0
Total Outside of Municipality			0	0	0	0	0
Total Utility			16,524	0	0	0	16,524

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	119	1			120	17	1
M	1.000	9				9		2
M	1.500	3				3		3
M	4.000	1				1		4
Total Utility		132	1	0	0	133	17	

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)	
0.625	138				138	13	1
0.750	5				5		2
1.000	3				3		3
1.500	1				1		4
2.000	2				2		5
Total:	149	0	0	0	149	13	

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	114	8	2			14	138	1
0.750	3	2					5	2
1.000		2		1			3	3
1.500		1					1	4
2.000				1		1	2	5
Total:	117	13	2	2	0	15	149	

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	25				25	1
Within Municipality					0	2
Total Fire Hydrants	25	0	0	0	25	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	43
Number of distribution valves operated during year:	41

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

THE \$2,777 INCREASE IN DEPRECIATION EXPENSE IS DUE TO AN INCREASE IN THE COMPOSITE RATE FOR DEPRECIATION FROM 1.45% TO 2.00%

Water Services (Page W-16)

UTILITY PAID FOR INSTALLATION OF ONE SERVICE DURING THE YEAR
