



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LUXEMBURG MUNICIPAL WATER UTILITY

Principal Office: 206 MAPLE STREET
LUXEMBURG, WI 54217

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 BERNADINE MATHU of
(Person responsible for accounts)

Luxemburg Municipal 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) 03/30/1998
(Date)

CLERK/TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LUXEMBURG MUNICIPAL WATER UTILITY

Utility Address: 206 MAPLE STREET
LUXEMBURG, WI 54217

When was utility organized? 9/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BERNADINE MATHU

Title: CLERK/TREASURER

Office Address:

206 MAPLE STREET
LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722

Fax Number: (920) 845 - 2902

E-mail Address:

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

Name: JONET & FOUNTAIN LLP

Title:

Office Address: JONET & FOUNTAIN LLP

200 S. WASHINGTON ST
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

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: JONET & FOUNTAIN LLP

Title:

Office Address: JONET & FOUNTAIN LLP

200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 1/30/1998

Period covered by most recent audit: December 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

STEVE GILRAY

BARB HAEN

RAY LIEDEL

GERALD MATHU, SUPERINTENDENT

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)	179,156	180,827	1
Operating Expenses:			
Operation and Maintenance Expense (401)	64,805	105,239	2
Depreciation Expense (403)	37,413	36,558	3
Amortization Expense (404)	0		4
Taxes (408)	26,740	28,189	5
Total Operating Expenses	128,958	169,986	
Net Operating Income	50,198	10,841	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	50,198	10,841	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	6,512	7,130	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	6,512	7,130	
Total Income	56,710	17,971	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	56,710	17,971	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,263	19,660	13
Amortization of Debt Discount and Expense (428)	350	350	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	22,286	26,933	16
Other Interest Expense (431)	3,879		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	44,778	46,943	
Net Income	11,932	(28,972)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	207,745	210,784	19
Balance Transferred from Income (433)	11,932	(28,972)	20
Miscellaneous Credits to Surplus (434)	24,860	25,933	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)	244,537	207,745	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on savings	2,920	4
Interest on special assessments	3,592	5
Total (Acct. 419):	6,512	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax equivalent forgiven	24,860	9
Total (Acct. 434):	24,860	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	179,156	0	0	0	179,156	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	179,156	0	0	0	179,156	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,093,184	2,148,975	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	378,560	340,610	2
Net Utility Plant	1,714,624	1,808,365	
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)	131,641	108,689	6
Special Funds (125)	50,138	47,601	7
Total Other Property and Investments	181,779	156,290	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	246,624	160,673	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	9,937	11,373	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,659	15,167	14
Materials and Supplies (150)	6,009	6,421	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	275,229	193,634	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,801	3,151	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	2,801	3,151	
Total Assets and Other Debits	2,174,433	2,161,440	

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)	21,526	21,526	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	244,537	207,745	23
Total Proprietary Capital	266,063	229,271	
LONG-TERM DEBT			
Bonds (221)	245,000	265,000	24
Advances from Municipality (223)	408,843	371,189	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	653,843	636,189	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,027	142,833	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,469	8,850	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	11,496	151,683	
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)	1,243,031	1,144,297	38
Total Liabilities and Other Credits	2,174,433	2,161,440	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,093,184	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,093,184	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	378,560	0	0	0	9
Total Accumulated Provision	378,560	0	0	0	
Net Utility Plant	1,714,624	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	340,610				340,610	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,413				37,413	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	939				939	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	38,352	0	0	0	38,352	13
Debits during year						14
Book cost of plant retired	402				402	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	402	0	0	0	402	19
Balance End of Year	378,560	0	0	0	378,560	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	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,009	6,421
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	6,009	6,421

**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)				
Water revenue bond 1989	350	428	2,801	1
Total			<u><u>2,801</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	21,526	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>21,526</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)	
Water revenue bond	11/01/1989	03/01/2005	7.00%	245,000	1
Total Bonds (Account 221):				245,000	

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)					
G.O. notes 1993	11/15/1993	11/15/2003	5.00%	40,581	1
G.O. notes 1994	10/01/1994	10/01/2004	6.00%	98,277	2
G.O. notes 1995	12/21/1995	12/21/2005	5.00%	36,871	3
G.O. notes 1997	12/01/1997	12/01/2007	4.00%	116,444	4
G.O. notes 1989	12/15/1989	12/01/1999	7.00%	116,670	5
Total for Account 223				408,843	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,740	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>26,740</u>	
Taxes paid during year:		
County, state and local taxes	25,123	6
Social Security taxes	1,373	7
PSC Remainder Assessment	244	8
Other (explain):		
NONE		9
Total payments and other debits	<u>26,740</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)					
Water revenue bond	6,477	18,263	18,730	6,010	1
Subtotal	6,477	18,263	18,730	6,010	
Advances from Municipality (223)					
G.O. notes 1989	488	11,565	11,725	328	2
G.O. notes 1993	261	2,053	2,086	228	3
G.O. notes 1994	1,566	6,114	6,263	1,417	4
G.O. notes 1995	58	2,121	2,126	53	5
G.O. notes 1997	0	433		433	6
Subtotal	2,373	22,286	22,200	2,459	
Other long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
Short-term notes payable	0	3,879	3,879	0	8
Subtotal	0	3,879	3,879	0	
Total	8,850	44,428	44,809	8,469	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,144,297					1,144,297	1
Add credits during year:							
For Services	94,023					94,023	2
For Mains						0	3
Other (specify):							
Meters	4,711					4,711	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,243,031	0	0	0	0	1,243,031	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	362,294					362,294	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessment	131,641	2
Total (Acct. 124):	131,641	
Special Funds (125):		
Revenue bond reserve	50,138	3
Total (Acct. 125):	50,138	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,937	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,937	
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):		
Fourth quarter public fire protection	12,659	12
Total (Acct. 145):	12,659	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
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	2,021,246	0	0	0	2,021,246	1
Materials and Supplies	6,215	0	0	0	6,215	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	359,585	0	0	0	359,585	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,193,664	0	0	0	1,193,664	6
Other (specify):					0	7
Average Net Rate Base	474,212	0	0	0	474,212	
Net Operating Income	50,198	0	0	0	50,198	8
Net Operating Income as a percent of Average Net Rate Base	10.59%	N/A	N/A	N/A	10.59%	

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	21,526	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	226,141	3
Other (Specify):		4
Total Average Proprietary Capital	247,667	
Net Income		
Net Income	11,932	5
Percent Return on Proprietary Capital	4.82%	

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

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	177,836	1
Total Sales of Water	177,836	
Other Operating Revenues		
Forfeited Discounts (470)	1,074	2
Other Water Revenues (474)	246	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,320	
Total Operating Revenues	179,156	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	40,241	5
General Operating Expenses (680-690)	24,564	6
Total Operation and Maintenance Expenses	64,805	
Other Operating Expenses		
Depreciation Expense (403)	37,413	7
Amortization Expense (404)		8
Taxes (408)	26,740	9
Total Other Operating Expenses	64,153	
Total Operating Expenses	128,958	
NET OPERATING INCOME	50,198	

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	12	30	1
Commercial	1	476	899	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	488	929	
Metered Sales to General Customers (461)				
Residential	553	27,764	70,593	4
Commercial	82	15,802	29,873	5
Industrial	2	17,070	20,197	6
Total Metered Sales to General Customers (461)	637	60,636	120,663	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		51,412	8
Other Sales to Public Authorities (464)	4	1,918	4,832	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	644	63,042	177,836	

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)	51,412	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)	51,412	
Forfeited Discounts (470):		
Customer late payment charges	1,074	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,074	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	246	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	246	
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)	14,749	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,644	3
Chemicals (630)	2,170	4
Supplies and Expenses (640)	5,552	5
Repairs of Water Plant (650)	3,073	6
Transportation Expenses (660)	53	7
Total Plant Operation and Maintenance Expenses	40,241	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	10,329	8
Office Supplies and Expenses (681)	3,578	9
Outside Services Employed (682)	2,078	10
Insurance Expense (684)	3,579	11
Employees Pensions and Benefits (686)	5,000	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	24,564	
Total Operation and Maintenance Expenses	64,805	

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		24,860	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		263	2
Net property tax equivalent		24,597	
Social Security	Allocation based on payroll	1,899	3
PSC Remainder Assessment		244	4
Other (specify): NONE			5
Total tax expense		<u>26,740</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			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.282042				3
County tax rate	mills		9.608985				4
Local tax rate	mills		5.283612				5
School tax rate	mills		12.477209				6
Voc. school tax rate	mills		1.692477				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.344325				10
Less: state credit	mills		2.167955				11
Net tax rate	mills		27.176370				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.283612				14
Combined School Tax Rate	mills		14.169686				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.453298				17
Total Tax Rate	mills		29.344325				18
Ratio of Local and School Tax to Total	dec.		0.662932				19
Total tax net of state credit	mills		27.176370				20
Net Local and School Tax Rate	mills		18.016091				21
Utility Plant, Jan. 1	\$	1,943,417	1,943,417				22
Materials & Supplies	\$	6,421	6,421				23
Subtotal	\$	1,949,838	1,949,838				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,949,838	1,949,838				26
Assessment Ratio	dec.		0.707688				27
Assessed Value	\$	1,379,877	1,379,877				28
Net Local & School Rate	mills		18.016091				29
Tax Equiv. Computed for Current Year	\$	24,860	24,860				30
Tax Equivalent per 1994 PSC Report	\$	34,462					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	24,860					32 33
Tax equiv. for current year (see note 6)	\$	24,860					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)	1,000		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	149,581		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	150,581	0	
PUMPING PLANT			
Land and Land Rights (320)	276		12
Structures and Improvements (321)	168,789		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	115,329		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	284,394	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,104		23
Total Water Treatment Plant	5,104	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			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)			1,000 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)			149,581 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	150,581
PUMPING PLANT			
Land and Land Rights (320)			276 12
Structures and Improvements (321)			168,789 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			115,329 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	284,394
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,104 23
Total Water Treatment Plant	0	0	5,104
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	412,610		26
Transmission and Distribution Mains (343)	882,505	113,471	27
Fire Mains (344)			28
Services (345)	99,462	16,020	29
Meters (346)	29,148	4,711	30
Hydrants (348)	80,888	10,075	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,504,613	144,277	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	1,143		36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)	3,474		39
Total General Plant	4,617	0	
Total utility plant in service directly assignable	1,949,309	144,277	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,949,309	144,277	

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)			412,610 26
Transmission and Distribution Mains (343)			995,976 27
Fire Mains (344)			0 28
Services (345)			115,482 29
Meters (346)	402		33,457 30
Hydrants (348)			90,963 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	402	0	1,648,488
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,143 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			3,474 39
Total General Plant	0	0	4,617
Total utility plant in service directly assignable	402	0	2,093,184
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	402	0	2,093,184

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			7,821	7,821	1
February			6,926	6,926	2
March			7,720	7,720	3
April			7,815	7,815	4
May			8,096	8,096	5
June			8,436	8,436	6
July			7,827	7,827	7
August			6,633	6,633	8
September			6,364	6,364	9
October			6,396	6,396	10
November			5,577	5,577	11
December			6,992	6,992	12
Total for year	0	0	86,603	86,603	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				15,390	14
Other utility use explanation: See footnote					15
Water pumped into distribution system				71,213	16
Less: Water sold				63,042	17
Losses and unaccounted for				8,171	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				386,000	21
Date of maximum: 6/27/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				121,900	24
Date of minimum: 11/29/1997					25
Total KWH used for pumping for the year				249,801	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)	
CEDAR ST	1	496	18	158,000	No	1
MAIN ST	2	420	19	172,000	Yes	2
MARCKS LN	3	355	19	288,000	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)	
Identification	BOOSTER	NO 2	NO 3	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	FAIRBANKS	5
Year Installed	1990	1986	1990	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	150	225	8
Pump Motor or Standby Engine Mfr	LEROI	U S	U S	9 10
Year Installed	1945	1986	1990	11
Type	PROPANE	ELECTRIC	ELECTRIC	12
Horsepower	5	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO. 1			14
Location	PUMP HOUSE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	120			21
Pump Motor or Standby Engine Mfr	U S			22 23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	25			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1945	1990	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	5	30	6
Total capacity in gallons	47,500	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	100.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	13
Is water fluoridated (yes, no)?	N	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	2.000	596				596
M	S	4.000	1,356				1,356
M	D	6.000	26,729				26,729
M	D	8.000	34,806				34,806
P	D	8.000	5,432	4,272			9,704
M	D	10.000	582				582
M	S	12.000	121				121
Total Within Municipality			69,622	4,272	0	0	73,894
Total Utility			69,622	4,272	0	0	73,894

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	361				361		1
M	1.000	156	19			175		2
M	1.500	14	1			15		3
M	2.000	7				7		4
M	4.000	3				3		5
M	6.000	1				1		6
M	8.000	1				1		7
Total Utility		543	20	0	0	563	0	

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	611	34	8		637	35	1
1.000	10	1			11		2
1.500	11	1			12		3
2.000	9			2	11		4
4.000	3				3		5
Total:	644	36	8	2	674	35	

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	547	64		3		23	637	1
1.000	3	3	2	1		2	11	2
1.500		11		1			12	3
2.000		9	2				11	4
4.000		1		2			3	5
Total:	550	88	4	7	0	25	674	

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	121	11			132	2
Total Fire Hydrants	121	11	0	0	132	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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: 132

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640 & 650: Supplies and expenses, repairs of water plant - No major repairs or break downs occurred during the year.

Account 682: Outside services employed - Decrease due to decreased testing and monitoring of water system wells.

Property Tax Equivalent (Water) (Page W-07)

The utility is authorized in its latest rate filing not to pay the tax equivalent to the village.

Pumping and Purchased Water Statistics (Page W-10)

Line 14: Other utility use:

Flush sewers	\$1375	
Flush hydrants	1100	
Sweep streets	100	
Ball field	825	
Flush and test lines	1650	
Water breaks	5000	
Swimming pool	115	
Sewer cleaning	61	
Races	1097	
Cool lube and wells	2300	
Test meters	50	
Ice rink	100	
Tower inspection	630	
Spraying	156	
Well drilling	55	
Fires	655	
-----		Total
\$15390		
=====		

Water Mains (Page W-15)

Additions are financed by assessments to property owners for the cost of the addition.

Water Services (Page W-16)

Additions are financed by assessments to property owners for the cost of the addition.