



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MAPLEWOOD SANITARY DISTRICT NO. 1- WATER UTILITY

Principal Office: P.O. BOX 352
MAPLEWOOD, WI 54226-0352

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 SUSAN J DEJARDIN of
(Person responsible for accounts)

MAPLEWOOD SANITARY DISTRICT NO. 1- 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) 06/05/1998
(Date)

COMMISSIONER/ SECRETARY & TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MAPLEWOOD SANITARY DISTRICT NO. 1- WATER UTILITY

Utility Address: P.O. BOX 352
MAPLEWOOD, WI 54226-0352

When was utility organized? 1/1/1983

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUSAN J DEJARDIN
Title: COMMISSIONER/ SECRETARY AND TRESURER

Office Address:
P.O. BOX 352
MAPLEWOOD, WI 54226-0352

Telephone: (920) 856 - 6200

Fax Number:

E-mail Address:

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

Name: JAMES W PARSONS
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address:
10 NORTH THIRD AVENUE
STURGEON BAY, WI 54235

Telephone: (920) 743 - 6291

Fax Number:

E-mail Address:

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

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID HELDMANN
Title: COMMISSIONER/ PRESIDENT

Office Address:
MAPLEWOOD SANITARY DISTRICT 1
P.O. BOX 352
MAPLEWOOD, WI 54226-0352

Telephone: (920) 856 - 6563

Fax Number:

E-mail Address:

Name: STEVEN KARNITZ
Title: COMMISSIONER/ VICE PRESIDENT

Office Address:
MAPLEWOOD SANITARY DISTRICT 1
P.O. BOX 352
MAPLEWOOD, WI 54226-0352

Telephone: (920) 856 - 6563

Fax Number:

E-mail Address:

Name: SUSAN DEJARDIN
Title: COMMISSIONER/ SECRETARY & TREASURER

Office Address:
MAPLEWOOD SANITARY DISTRICT 1
P.O. BOX 352
MAPLEWOOD, WI 54226-0352

Telephone: (920) 856 - 6423

Fax Number:

E-mail Address:

Name: TOD K MAURINA
Title: FACILITY MANAGER/ MCO.

Office Address:
230 EAST VINE STREET
P.O. BOX 259
STURGEON BAY, WI 54235

Telephone: (920) 746 - 4559

Fax Number:

E-mail Address:

Name of utility commission/committee: MAPLEWOOD SANITARY DISTRICT NO 1 (MSD) COMMISSION

Names of members of utility commission/committee:
SUSAN J DEJARDIN, SECRETARY & TREASURER
DAVID HELDMANN, PRESIDENT
STEVEN KARNITZ, VICE PRESIDENT

Is sewer service rendered by the utility? YES
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

IDENTIFICATION AND OWNERSHIP

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)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO) C/O STURGEN BAY UTILITIES
230 EAST VINE STREET
P.O. BOX 259
STURGEON BAY, WI 54235

Contact Person: TOD K MAURINA

Title: FACILITY MANAGER

Telephone: (920) 746 - 4559

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1994 12/31/1997

Provide a brief description of the nature of Contract Operations being provided:

MCO, WITHIN THE MCO/MSD CONTRACTUAL AGREEMENT, PROVIDES "SYSTEM OPERATION" SYSTEM MAINTANENCE AND OTHER 'AS NEEDED' SERVICES (EMERGENCY RESPONSE AND OTHER CORRECTIVE MAINATNENCE SERVICES).

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	30,800	29,814	1
Operating Expenses:			
Operation and Maintenance Expense (401)	27,182	19,995	2
Depreciation Expense (403)	7,976	7,637	3
Amortization Expense (404)	0		4
Taxes (408)	38	46	5
Total Operating Expenses	35,196	27,678	
Net Operating Income	(4,396)	2,136	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(4,396)	2,136	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	887	1,694	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	887	1,694	
Total Income	(3,509)	3,830	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(3,509)	3,830	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	4,686	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,960		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	3,960	4,686	
Net Income	(7,469)	(856)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	68,755	69,561	19
Balance Transferred from Income (433)	(7,469)	(856)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0	(50)	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)	61,286	68,755	

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):		
BANK INTEREST	887	4
Total (Acct. 419):	887	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	30,800	0	0	0	30,800	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	30,800	0	0	0	30,800	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	525,035	517,145	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	104,697	111,418	2
Net Utility Plant	420,338	405,727	
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)	5,475	5,325	6
Special Funds (125)	0		7
Total Other Property and Investments	5,475	5,325	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,823	586	8
Temporary Cash Investments (132)	14,617	36,437	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	1,344	1,047	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,077	3,626	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	21,861	41,696	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	447,674	452,748	

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)	7,431	7,431	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	61,286	68,755	23
Total Proprietary Capital	68,717	76,186	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	78,750	83,750	26
Total Long-Term Debt	78,750	83,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	11,318	4,000	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	38	46	31
Interest Accrued (237)	945	1,005	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	12,301	5,051	
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)	287,860	287,860	38
Total Liabilities and Other Credits	447,628	452,847	

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)	525,035	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	525,035	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	104,697	0	0	0	9
Total Accumulated Provision	104,697	0	0	0	
Net Utility Plant	420,338	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	111,418				111,418	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,976				7,976	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	7,976	0	0	0	7,976	13
Debits during year						14
Book cost of plant retired	14,697				14,697	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	14,697	0	0	0	14,697	19
Balance End of Year	104,697	0	0	0	104,697	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.50%					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		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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	7,431	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>7,431</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BAYLAKE BANK	01/01/1993	01/01/1998	5.00%	78,750	1
Total for Account 224				78,750	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	46	1
Accruals:		
Charged water department expense	38	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	38	
Taxes paid during year:		
County, state and local taxes	46	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	46	
Balance end of year	38	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
BAYLAKE BANK	1,005	3,960	4,020	945	2
Subtotal	1,005	3,960	4,020	945	
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	1,005	3,960	4,020	945	

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	287,860					287,860	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	287,860	0	0	0	0	287,860	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED ASSESSMENTS	5,475	2
Total (Acct. 124):	5,475	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,344	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	1,344	
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):		
TAX LIENS	3,077	12
Total (Acct. 145):	3,077	
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	521,090	0	0	0	521,090	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	108,057	0	0	0	108,057	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	287,860	0	0	0	287,860	6	
Other (specify):						0	7
Average Net Rate Base	125,173	0	0	0	125,173		
Net Operating Income	(4,396)	0	0	0	(4,396)	8	
Net Operating Income as a percent of Average Net Rate Base	-3.51%	N/A	N/A	N/A	-3.51%		

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	7,431	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	65,020	3
Other (Specify):		4
Total Average Proprietary Capital	72,451	
Net Income		
Net Income	(7,469)	5
Percent Return on Proprietary Capital	-10.31%	

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

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

Ms. Susan J. DeJardin, Secretary-Treasurer
Maplewood Sanitary District No.1
P.O. Box 352
Maplewood, WI 54226-0352

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-3345-JPL

Dear Ms. DeJardin:

Paragraph No. 2 of our letter dated November 21, 1996, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 2.18 percent, to be effective on January 1, 1997. The revised rate of 2.18 percent was not used during 1997, rather the old rate of 1.50 percent was used as reported on page F-7, line 22. Please note that the revised composite depreciation rate of 2.18 percent should be used beginning in 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\maplewood.doc

Identification and Ownership - Contract Operations (Page iv)

A copy of the contract between the utility & MCO, (Midwest Contract Operations) was enclosed with the annual report. It was filed in the muni correspondence folder.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

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

6/8/98

PJL

July 1, 1998

Ms. Susan DeJardin, Secretary
Maplewood Sanitary District #1
P.O. Box 352
Malewood, WI 54226-0352

Re: 1997 Analytical Review DWCCA-3345-PJL

Dear Ms. DeJardin:

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

1. As of today's date our office has not received a response to items one through four and item number six of our letter of September 4, 1997 regarding our review of the utility's 1996 annual report. Please provide your response at this time.
2. During our review we noted that while you report \$24,089 for total sales of water in column (d) of the Water Operating Revenues - Sales Of Water schedule on page W-2, you report \$25,368 for sales of water on line 1 of the Water Operating Revenues & Expenses schedule on page W-1. Please explain and provide all related annual report corrections, making sure to include any changes to the Income Statement and to the Balance Sheet.
3. During our review we noted that while you report \$523,666 for the end of year balance for total utility plant in column (g) of the Water Utility Plant In Service Schedule on page W-9, you report \$525,036 for the end of year balance for account 100, Utility Plant, in column (b) of line 1 of the Balance Sheet on page F-5. Please explain and provide all related annual report corrections.
4. During our review we noted that while you report \$7,957 for depreciation expense on line 7 of the Water Operating Revenues & Expenses schedule on page W-1, you report \$7,976 for depreciation expense on line 4 of the Accumulated Provision For Depreciation And Amortization Of Utility Plant

FINANCIAL SECTION FOOTNOTES

schedule on page F-7. Please explain and provide all related annual report corrections.

5. Please provide an explanation of both the additions and retirements during the year reported for 325, Electric Pumping Equipment on line 17 of the Water Utility Plant In Service schedule on copy 1 of pages W-8 and W-9.

6. Please provide the data for 1 through 10 for the Amarillo standby pump, column (d) of the Pumping & Power Equipment schedule on page W-12.

7. Please provide a completed copy of the Reservoirs, Standpipes & Water Treatment schedule on page W-13 with lines 1 through 22 completed.

8. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page
Lines
Column
Reported As
Should Be

F-1 20 c Blank (856)

F-1 22 c (50) 50

F-16 7 & Subtotal b, c, d & e Should be on line 11 & Subtotal

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:W:\COMPL\LEEGE\3345 ar/bhh

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	25,368	1
Total Sales of Water	25,368	
Other Operating Revenues		
Forfeited Discounts (470)	574	2
Other Water Revenues (474)	4,858	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,432	
Total Operating Revenues	30,800	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,688	5
General Operating Expenses (680-690)	11,494	6
Total Operation and Maintenance Expenses	27,182	
Other Operating Expenses		
Depreciation Expense (403)	7,976	7
Amortization Expense (404)		8
Taxes (408)	38	9
Total Other Operating Expenses	8,014	
Total Operating Expenses	35,196	
NET OPERATING INCOME	(4,396)	

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	37	1,500	13,474	4
Commercial	5	217	2,325	5
Industrial				6
Total Metered Sales to General Customers (461)	42	1,717	15,799	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,569	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	43	1,717	25,368	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	9,569	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	9,569	
Forfeited Discounts (470):		
Customer late payment charges	574	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	574	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
STANDYBY CHARGES	562	8
TAX LIENS (NET)	3,155	9
PROPERTY TAX LEVY	1,141	10
Total Other Water Revenues (474)	4,858	
Amortization of Construction Grants (475):		
NONE		11
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)	2,786	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,407	3
Chemicals (630)	4,145	4
Supplies and Expenses (640)	67	5
Repairs of Water Plant (650)	7,061	6
Transportation Expenses (660)	222	7
Total Plant Operation and Maintenance Expenses	15,688	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,976	8
Office Supplies and Expenses (681)	426	9
Outside Services Employed (682)	2,686	10
Insurance Expense (684)	1,973	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	433	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,494	
Total Operation and Maintenance Expenses	27,182	

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		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2
Net property tax equivalent		0
Social Security		3
PSC Remainder Assessment		38
Other (specify): NONE		5
Total tax expense		<u>38</u>

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)	25,633		2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	25,633	0	
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)	51,618		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	51,618	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	12,755		13
Boiler Plant Equipment (322)	108,237		14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	61,295	22,587	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,392		20
Total Pumping Plant	184,679	22,587	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,369		23
Total Water Treatment Plant	1,369	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)			25,633	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	25,633	
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)			51,618	7
Wells and Springs (314)			0	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	51,618	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			12,755	13
Boiler Plant Equipment (322)			108,237	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	14,697		69,185	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,392	20
Total Pumping Plant	14,697	0	192,569	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,369	23
Total Water Treatment Plant	0	0	1,369	
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)		26
Transmission and Distribution Mains (343)	167,273	27
Fire Mains (344)		28
Services (345)	72,702	29
Meters (346)	4,496	30
Hydrants (348)	9,375	31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	253,846	0
GENERAL PLANT		
Land and Land Rights (370)		33
Structures and Improvements (371)		34
Office Furniture and Equipment (372)		35
Computer Equipment (372.1)		36
Transportation Equipment (373)		37
Other General Equipment (379)		38
Other Tangible Property (390)		39
Total General Plant	0	0
Total utility plant in service directly assignable	517,145	22,587
Common Utility Plant Allocated to Water Department		40
Total utility plant in service	517,145	22,587

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)			0 26
Transmission and Distribution Mains (343)			167,273 27
Fire Mains (344)			0 28
Services (345)			72,702 29
Meters (346)			4,496 30
Hydrants (348)			9,375 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	253,846
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	14,697	0	525,035
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	14,697	0	525,035

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			769	769	1
February			682	682	2
March			761	761	3
April			754	754	4
May			757	757	5
June			750	750	6
July			760	760	7
August			734	734	8
September			470	470	9
October			217	217	10
November			213	213	11
December			196	196	12
Total for year	0	0	7,063	7,063	
Less: Measured or estimated water used in main flushing and water treatment during year				14	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				7,049	16
Less: Water sold				1,717	17
Losses and unaccounted for				5,332	18
Percent unaccounted for to the nearest whole percent (%)				76%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
ROUTINE METER CHANGES REVEALED TWO ADDITIONAL WATER LEAKS WHICH WERE REPAIRED SEPTEMBER OF 1997. A DETAILED REPORT ON UNACCOUNTED WATER WAS PRESENTED TO THE PSC IN OCTOBER OF 1997.					
Maximum gallons pumped by all methods in any one day during reporting year				28	21
Date of maximum: 4/8/1997					22
Cause of maximum:					23
MAIN FLUSHING IN ADDITION TO THE TWO MAJOR WATER LEAKS WHICH WERE LATER DISCOVERED AND LATERALS WERE PLACED.					
Minimum gallons pumped by all methods in any one day during reporting year				6	24
Date of minimum: 12/22/1997					25
Total KWH used for pumping for the year				20,602	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)	
ALONG COUNTY HWY H	1	435	10	136,800	Yes	1
ALONG HWY 42	2	415	8	136,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	WELL 1	WELL 2	1
Location	BLANK	COUNTY H	STATE HWY 42	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMARILLO	JACUZZI	LAYNE BOWLER	5
Year Installed	1983	1983	1997	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1	100	100	8
Pump Motor or Standby Engine Mfr	BLANK	GE	GE	9 10
Year Installed	1983	1983	1997	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	1	20	7	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons			7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1400	0.1400	12
Is a corrosion control chemical used (yes, no)?	N	N	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)
P	D	4.000	200				200
P	D	6.000	5,550				5,550
Total Within Municipality			5,750	0	0	0	5,750
Total Utility			5,750	0	0	0	5,750

1
2

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	39				39	14	1
M	1.000	1				1		2
Total Utility		40	0	0	0	40	14	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	59	6			65	6	1
1.000	1	1			2		2
Total:	60	7	0	0	67	6	

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	37	4				24	65	1
1.000		1				1	2	2
Total:	37	5	0	0	0	25	67	

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	10				10	2
Total Fire Hydrants	10	0	0	0	10	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	10
Number of distribution system valves end of year:	16
Number of distribution valves operated during year:	16

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 325 additions are for \$14,696.60 for pumping equipment for well # 1 and \$7,890.50 for pumping equipment for well # 2.

Account 325 retirements are for retirements of pumping equipment.

Meters (Page W-17)

6 5/8" meters were incorrectly reported as an addition in the 1996 PSC report but were actually a fiscal 1997 addition.
