



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MINONG WATER UTILITY

Principal Office: P.O. BOX 8
MINONG, WI 54859

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MINONG WATER UTILITY

Utility Address: P.O. BOX 8
MINONG, WI 54859

When was utility organized? 12/31/1970

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DARLENE BARTH

Title: CLERK-TREASURER

Office Address:

P.O. BOX 8
MINONG, WI 54859

Telephone: (715) 466 - 2322

Fax Number: (715) 466 - 4752

E-mail Address:

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

Name: MR RANDALL J. PACHAL CPA

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: ANDERSON, HAGER & MOE S.C.

WINDMILL SQUARE
P.O. BOX 231
HAYWARD, WI 54843

Telephone: (715) 634 - 2653

Fax Number: (715) 634 - 2456

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: MR RANDALL J PACHAL CPA

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: ANDERSON, HAGER & MOE S.C.

WINDMILL SQUARE
P.O. BOX 231
HAYWARD, WI 54843

Telephone: (715) 634 - 2653

Fax Number: (715) 634 - 2456

E-mail Address:

Date of most recent audit report: 1/28/1998

Period covered by most recent audit: 01/01/97 - 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CALVIN DENNINGER

Title: PRESIDENT

Office Address:

P.O. BOX 8
MINONG, WI 54859

Telephone: (715) 466 - 2322

Fax Number: (715) 466 - 4752

E-mail Address:

Name: MR TIMOTHY POWERS

Title: DIRECTOR OF PUBLIC SERVICES-UTILITIES

Office Address:

P.O. BOX 8
MINONG, WI 54859

Telephone: (715) 466 - 2322

Fax Number: (715) 466 - 4752

E-mail Address:

Name of utility commission/committee: VILLAGE OF MINONG-WATER UTILITY

Names of members of utility commission/committee:

- MR MICHEAL BOBIN
 - MR ROBERT BROWN
 - MR STEVEN BROWN
 - MR JAMES SMITH
 - MR DAVID WILCOX
-

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:

IDENTIFICATION AND OWNERSHIP

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)	87,524	85,838	1
Operating Expenses:			
Operation and Maintenance Expense (401)	58,685	40,653	2
Depreciation Expense (403)	16,326	11,609	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,686	18,255	5
Total Operating Expenses	91,697	70,517	
Net Operating Income	(4,173)	15,321	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(4,173)	15,321	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	284	54	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	284	54	
Total Income	(3,889)	15,375	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(3,889)	15,375	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	123	506	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	123	506	
Net Income	(4,012)	14,869	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(334)	(15,203)	19
Balance Transferred from Income (433)	(4,012)	14,869	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(4,346)	(334)	

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	284	4
Total (Acct. 419):	284	
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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	87,524	0	0	0	87,524	1
Less: interdepartmental sales	0	0	0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	87,524	0	0	0	87,524	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	896,511	796,442	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	180,854	164,116	2
Net Utility Plant	715,657	632,326	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	16,348	3,345	7
Total Other Property and Investments	16,348	3,345	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,882	16,232	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	15,528	15,737	11
Other Accounts Receivable (143)	1,421	1,352	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,885	1,349	14
Materials and Supplies (150)	4,269	3,857	15
Prepayments (165)	372	349	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	29,357	38,876	
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	761,362	674,547	

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)	251,379	156,127	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(4,346)	(334)	23
Total Proprietary Capital	247,033	155,793	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0	6,245	26
Total Long-Term Debt	0	6,245	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	739	741	28
Payables to Municipality (233)	1,014	1,006	29
Customer Deposits (235)			30
Taxes Accrued (236)	15,662	17,105	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	17,415	18,852	
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)	496,914	493,657	38
Total Liabilities and Other Credits	761,362	674,547	

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)	896,511	0	0	0	1
Utility Plant Purchased or Sold (391)	0				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	896,511	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	180,854	0	0	0	9
Total Accumulated Provision	180,854	0	0	0	
Net Utility Plant	715,657	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	164,116				164,116	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,326				16,326	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	462				462	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,788	0	0	0	16,788	13
Debits during year						14
Book cost of plant retired	50				50	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	50	0	0	0	50	19
Balance End of Year	180,854	0	0	0	180,854	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,269	3,857
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	4,269	3,857

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

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

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

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	156,127	1
Changes during year (explain):		
TIF DISTRICT #2 - VILLAGE OF MINONG	95,252	2
Balance end of year	<u><u>251,379</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)
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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)					
Other long term debt	12/01/1995	10/01/1997	5.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	17,105	1
Accruals:		
Charged water department expense	16,687	2
Charged electric department expense		3
Charged sewer department expense	257	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,944	
Taxes paid during year:		
County, state and local taxes	17,105	6
Social Security taxes	1,282	7
PSC Remainder Assessment	0	8
Other (explain):		
NONE		9
Total payments and other debits	18,387	
Balance end of year	15,662	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
OTHER LONG-TERM DEBT		123	123	0	3
Subtotal	0	123	123	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	123	123	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	493,657					493,657	1
Add credits during year:							
For Services	3,257					3,257	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	496,914	0	0	0	0	496,914	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	454,099					454,099	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REPLACEMENT RESERVE	16,348	3
Total (Acct. 125):	16,348	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,528	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,528	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	1,421	11
Total (Acct. 143):	1,421	
Receivables from Municipality (145):		
SEWER UTILITY \$1239 & VILLAGE OF MINONG \$646	1,885	12
Total (Acct. 145):	1,885	
Prepayments (165):		
INSURANCE	372	13
NONE	0	14
Total (Acct. 165):	372	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
VILLAGE OF MINONG \$841 & SEWER UTILITY \$173	1,014	17
Total (Acct. 233):	1,014	
Other Deferred Credits (253):		
NONE		18
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	846,476	0	0	0	846,476	1
Materials and Supplies	4,063	0	0	0	4,063	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	172,485	0	0	0	172,485	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	495,285	0	0	0	495,285	6
Other (specify):					0	7
Average Net Rate Base	182,769	0	0	0	182,769	
Net Operating Income	(4,173)	0	0	0	(4,173)	8
Net Operating Income as a percent of Average Net Rate Base	-2.28%	N/A	N/A	N/A	-2.28%	

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	203,753	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(2,340)	3
Other (Specify):		4
Total Average Proprietary Capital	201,413	
Net Income		
Net Income	(4,012)	5
Percent Return on Proprietary Capital	-1.99%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

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)	86,333	1
Total Sales of Water	86,333	
Other Operating Revenues		
Forfeited Discounts (470)	460	2
Other Water Revenues (474)	731	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,191	
Total Operating Revenues	87,524	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,767	5
General Operating Expenses (680-690)	19,918	6
Total Operation and Maintenance Expenses	58,685	
Other Operating Expenses		
Depreciation Expense (403)	16,326	7
Amortization Expense (404)		8
Taxes (408)	16,686	9
Total Other Operating Expenses	33,012	
Total Operating Expenses	91,697	
NET OPERATING INCOME	(4,173)	

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	4	7	1
Commercial	1	3	8	2
Industrial	0	0		3
Total Unmetered Sales to General Customers (460)	2	7	15	
Metered Sales to General Customers (461)				
Residential	202	8,718	32,680	4
Commercial	62	9,078	21,070	5
Industrial	1	160	667	6
Total Metered Sales to General Customers (461)	265	17,956	54,417	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			30,577	8
Other Sales to Public Authorities (464)	6	170	1,324	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	273	18,133	86,333	

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)	30,577	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)	30,577	
Forfeited Discounts (470):		
Customer late payment charges	460	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	460	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	525	7
Other (specify): WATER USAGE \$64; METER RENTALS \$41; RECONNECTS \$101	206	8
Total Other Water Revenues (474)	731	
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)	8,343	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,780	3
Chemicals (630)	1,389	4
Supplies and Expenses (640)	2,765	5
Repairs of Water Plant (650)	21,908	6
Transportation Expenses (660)	582	7
Total Plant Operation and Maintenance Expenses	38,767	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,095	8
Office Supplies and Expenses (681)	1,135	9
Outside Services Employed (682)	3,975	10
Insurance Expense (684)	1,093	11
Employees Pensions and Benefits (686)	3,818	12
Regulatory Commission Expenses (688)	105	13
Miscellaneous General Expenses (689)	697	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,918	
 Total Operation and Maintenance Expenses	 58,685	

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		15,661	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		257	2
Net property tax equivalent		15,404	
Social Security	GROSS PAYROLL	1,282	3
PSC Remainder Assessment	GROSS REVENUES	0	4
Other (specify): NONE			5
Total tax expense		<u>16,686</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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242123				3
County tax rate	mills		8.571772				4
Local tax rate	mills		7.482111				5
School tax rate	mills		16.635599				6
Voc. school tax rate	mills		1.864862				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		34.796467				10
Less: state credit	mills		3.019000				11
Net tax rate	mills		31.777467				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.482111				14
Combined School Tax Rate	mills		18.500461				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.982572				17
Total Tax Rate	mills		34.796467				18
Ratio of Local and School Tax to Total	dec.		0.746701				19
Total tax net of state credit	mills		31.777467				20
Net Local and School Tax Rate	mills		23.728280				21
Utility Plant, Jan. 1	\$	796,442	796,442				22
Materials & Supplies	\$	3,857	3,857				23
Subtotal	\$	800,299	800,299				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	800,299	800,299				26
Assessment Ratio	dec.		0.824700				27
Assessed Value	\$	660,007	660,007				28
Net Local & School Rate	mills		23.728280				29
Tax Equiv. Computed for Current Year	\$	15,661	15,661				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	15,661					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)	500		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	500	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)			7
Wells and Springs (314)	66,044		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	66,044	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	25,214		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	69,587		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	4,037		20
Total Pumping Plant	98,838	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	3,717		23
Total Water Treatment Plant	3,717	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,566		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)			500 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	500
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			66,044 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	66,044
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			25,214 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			69,587 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			4,037 20
Total Pumping Plant	0	0	98,838
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,717 23
Total Water Treatment Plant	0	0	3,717
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			6,566 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)	35,389		26
Transmission and Distribution Mains (343)	453,284	86,189	27
Fire Mains (344)			28
Services (345)	56,590	8,487	29
Meters (346)	26,264	364	30
Hydrants (348)	41,778	5,079	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	619,871	100,119	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,034		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	6,000		37
Other General Equipment (379)	438		38
Other Tangible Property (390)			39
Total General Plant	7,472	0	
Total utility plant in service directly assignable	796,442	100,119	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	796,442	100,119	

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)			35,389 26
Transmission and Distribution Mains (343)			539,473 27
Fire Mains (344)			0 28
Services (345)			65,077 29
Meters (346)	50		26,578 30
Hydrants (348)			46,857 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	50	0	719,940
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,034 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			6,000 37
Other General Equipment (379)			438 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,472
Total utility plant in service directly assignable	50	0	896,511
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	50	0	896,511

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			4,499	4,499	1
February			4,438	4,438	2
March			4,703	4,703	3
April			3,769	3,769	4
May			3,933	3,933	5
June			6,129	6,129	6
July			3,005	3,005	7
August			2,900	2,900	8
September			2,379	2,379	9
October			1,653	1,653	10
November			1,496	1,496	11
December			1,521	1,521	12
Total for year	0	0	40,425	40,425	
Less: Measured or estimated water used in main flushing and water treatment during year				420	13
Less: Other utility use				340	14
Other utility use explanation:					15
ICE RINK, SEWER FLUSHING					
Water pumped into distribution system				39,665	16
Less: Water sold				18,133	17
Losses and unaccounted for				21,532	18
Percent unaccounted for to the nearest whole percent (%)				54%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
CURB STOP LEAKS - REPAIR UNACCURATE METERS LEAK DETECTION					
Maximum gallons pumped by all methods in any one day during reporting year				268	21
Date of maximum: 7/1/1997					22
Cause of maximum:					23
PAINTING TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				34	24
Date of minimum: 12/9/1997					25
Total KWH used for pumping for the year				42,300	26
If water is purchased: Vendor Name: NONE					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)	
#2	LAYNE NW	100	20	640,800	Yes	1
#1	LAYNE NW	99	20	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1971	1989		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	425	455		8
Pump Motor or Standby Engine Mfr	GE	EMERSON		10
Year Installed	1971	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
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	BROWN-MPLS		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	216		6
Total capacity in gallons	164		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		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)
A	D	3.000	987				987
A	D	6.000	38,010				38,010
P	D	6.000	1,100				1,100
A	D	8.000	440				440
M	D	8.000	18				18
P	D	8.000	100				100
P	D	10.000	7,500	1,654			9,154
Total Within Municipality			48,155	1,654	0	0	49,809
Total Utility			48,155	1,654	0	0	49,809

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	238	2		30	270	36	1
M	1.000	15			1	16	2	2
M	1.250	3				3	0	3
M	1.500	7			(4)	3	1	4
M	2.000	12	2		3	17	3	5
M	4.000		1			1	1	6
Total Utility		275	5	0	30	310	43	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	248		4	1	245	15	1
1.000	15				15	1	2
1.250	1				1	0	3
1.500	6	1		1	8	2	4
2.000	12			1	13	2	5
Total:	282	1	4	3	282	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	202	34		2		7	245	1
1.000		12		2		1	15	2
1.250		1					1	3
1.500		7				1	8	4
2.000		8	1	2		2	13	5
Total:	202	62	1	6	0	11	282	

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	85	3	0	0	88	2
Total Fire Hydrants	85	3	0	0	88	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	38
Number of distribution system valves end of year:	124
Number of distribution valves operated during year:	41

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

PSC Remainder Assessment = NONE (next year they will have to explain why they reported 0 remainder assessment, ele 12/15/98)

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

Property Tax Equivalent see attached sheet regarding the authorization of the lower of line 29 or 30 from the PSC report as allowed under s.66.069(1)(c), stats.

Water Utility Plant in Service (Page W-08)

A/C 343-Transmission and Distribution Mains additions of \$86,189 which is part of the utility extension to the West side of HWY 53

Water Mains (Page W-15)

Water main additions of 1654 ft were financed as part of the Village of Minong TIF District #2.

Water Services (Page W-16)

Figures on 1996 PSC report page W-12 totalled 310 services between services in use and not in use. There were 5 services added for 1997 so an adjustment for 1996 services would be five less.
