



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLAIR MUNICIPAL WATER UTILITY

Principal Office: 122 SOUTH URBERG AVENUE
BLAIR, WI 54616

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.

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLAIR MUNICIPAL WATER UTILITY

Utility Address: 122 SOUTH URBERG AVENUE
BLAIR, WI 54616

When was utility organized? 12/31/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES BRESINA

Title: CITY CLERK-TREASURER

Office Address:

122 SOUTH URBERG AVENUE
BLAIR, WI 54616

Telephone: (608) 989 - 2517

Fax Number: (608) 989 - 2517

E-mail Address:

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

Name: MR MARTY LLOYD GOSS CPA

Title: AUDITOR

Office Address: STIENESSEN SCHLEGEL AND COMPANY, LLC

2411 NORTH HILLCREST PARKWAY
P.O. BOX 810
EAU CLAIRE, WI 54702-0810

Telephone: (715) 832 - 3425 EXT 22

Fax Number: (715) 832 - 1665

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: STIENESSEN SCHLEGEL AND COMPANY, LLC

Title:

Office Address: STIENESSEN SCHLEGEL AND COMPANY, LLC

2411 NORTH HILLCREST PARKWAY
P.O. BOX 810
EAU CLAIRE, WI 54702-0810

Telephone: (715) 832 - 3425 EXT 22

Fax Number: (715) 832 - 1665

E-mail Address:

Date of most recent audit report: 2/6/1997

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RONALD BERG

Title: SUPERINTENDENT

Office Address:

122 SOUTH URBERG AVENUE
BLAIR, WI 54616

Telephone: (715) 989 - 2517

Fax Number: (715) 989 - 2517

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR DEAN DALE
MR ROGER FUCHS
MR KENNETH NERENG

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	156,303	168,302	1
Operating Expenses:			
Operation and Maintenance Expense (401)	71,639	70,982	2
Depreciation Expense (403)	26,300	26,055	3
Amortization Expense (404)	0		4
Taxes (408)	38,936	38,952	5
Total Operating Expenses	136,875	135,989	
Net Operating Income	19,428	32,313	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	19,428	32,313	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	10,699	10,062	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	10,699	10,062	
Total Income	30,127	42,375	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	30,127	42,375	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,768	25,631	13
Amortization of Debt Discount and Expense (428)	3,879	3,879	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0	180	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	29,647	29,690	
Net Income	480	12,685	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	214,345	166,132	19
Balance Transferred from Income (433)	480	12,685	20
Miscellaneous Credits to Surplus (434)	37,816	37,816	21
Miscellaneous Debits to Surplus--Debit (435)	0	2,288	22
Appropriations of Surplus--Debit (436)	(2,769)		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	255,410	214,345	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments and Working Cash	10,699	4
Total (Acct. 419):	10,699	
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):		
Transfer From Municipality	37,816	8
Total (Acct. 434):	37,816	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(2,769)	10
Total (Acct. 436)--Debit:	(2,769)	
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):						
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

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	156,303	0	0	0	156,303	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	156,303	0	0	0	156,303	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,392,389	1,343,922	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	267,352	240,567	2
Net Utility Plant	1,125,037	1,103,355	
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)	62,393	58,905	5
Other Investments (124)	0		6
Special Funds (125)	168,049	165,819	7
Total Other Property and Investments	230,442	224,724	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	43,864	43,013	8
Temporary Cash Investments (132)	2,661	2,412	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	26,465	29,104	11
Other Accounts Receivable (143)	2,195	2,198	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	3,063	2,325	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	78,248	79,052	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	42,665	46,544	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	4,790	4,790	20
Total Deferred Debits	47,455	51,334	
Total Assets and Other Debits	1,481,182	1,458,465	

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)	33,265	33,265	21
Appropriated Earned Surplus (215)	126,058	128,827	22
Unappropriated Earned Surplus (216)	255,410	214,345	23
Total Proprietary Capital	414,733	376,437	
LONG-TERM DEBT			
Bonds (221)	505,000	540,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	505,000	540,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	0	15,352	28
Payables to Municipality (233)	55,870	43,970	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,989	1,989	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	57,859	61,311	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	4,790	4,790	36
Total Deferred Credits	4,790	4,790	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	498,800	475,927	38
Total Liabilities and Other Credits	1,481,182	1,458,465	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,392,389	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,392,389	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	267,352	0	0	0	9
Total Accumulated Provision	267,352	0	0	0	
Net Utility Plant	1,125,037	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	240,567				240,567	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,300				26,300	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	485				485	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	26,785	0	0	0	26,785	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	267,352	0	0	0	267,352	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.93%					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	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	3,063	2,325
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	3,063	2,325

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 Debt Deferred Amount	1,721	428	18,931	1
1994 Debt Discount	558	428	6,134	2
1994 Debt Issuance Cost	1,600	428	17,600	3
Total			42,665	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	33,265	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>33,265</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)	
MORTGAGE REVENUE REFUNDING BONDS	03/01/1994	01/01/2008	4.00%	505,000	1
Total Bonds (Account 221):				505,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	38,936	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>38,936</u>	
Taxes paid during year:		
County, state and local taxes	37,324	6
Social Security taxes	1,334	7
PSC Remainder Assessment	278	8
Other (explain):		
NONE		9
Total payments and other debits	<u>38,936</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 BONDS	1,989	25,768	25,768	1,989	1
Subtotal	1,989	25,768	25,768	1,989	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	1,989	25,768	25,768	1,989	

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	475,927					475,927	1
Add credits during year:							
For Services	2,158					2,158	2
For Mains	18,052					18,052	3
Other (specify):							
FOR HYDRANTS FROM TIF #3	2,663					2,663	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	498,800	0	0	0	0	498,800	
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):		
DUE FROM OTHER FUNDS	62,393	1
Total (Acct. 123):	62,393	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Bond Reserve Fund	127,966	3
Depreciation Reserve Fund	19,307	4
Bond Redemption Fund	20,776	5
Total (Acct. 125):	168,049	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,465	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	26,465	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
Interest Receivable	2,195	13
Total (Acct. 143):	2,195	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
SPECIAL ASSESSMENTS RECEIVABLE	4,790	17
Total (Acct. 183):	4,790	
Payables to Municipality (233):		
DUE TO OTHER FUNDS	55,870	18
Total (Acct. 233):	55,870	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	4,790	19
Total (Acct. 253):	4,790	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,368,155	0	0	0	1,368,155	1
Materials and Supplies	2,694	0	0	0	2,694	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	253,959	0	0	0	253,959	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	487,363	0	0	0	487,363	6
Other (specify):						
NONE					0	7
Average Net Rate Base	629,527	0	0	0	629,527	
Net Operating Income	19,428	0	0	0	19,428	8
Net Operating Income as a percent of Average Net Rate Base	3.09%	N/A	N/A	N/A	3.09%	

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	33,265	1
Appropriated Earned Surplus	127,442	2
Unappropriated Earned Surplus	234,877	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	395,584	
Net Income		
Net Income	480	5
Percent Return on Proprietary Capital	0.12%	

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

Mr. James Bresina, City Clerk-Treasurer
Blair Municipal Water Utility
122 South Urberg Avenue
P.O. Box 147
Blair, WI 54616-0147

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-0560-JPL

Dear Mr. Bresina:

Paragraph No. 1 of our letter dated January 22, 1997, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 2.13 percent, to be effective on January 1, 1997. The revised rate of 2.13 percent was not used during 1997, rather the old rate of 1.93 percent was used as reported on page F-7, line 22. Please note that the revised composite depreciation rate of 2.13 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\blair.doc

Identification and Ownership (Page iv)

Good report, no review letter necessary.

PJL

8/5/98

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	153,917	1
Total Sales of Water	153,917	
Other Operating Revenues		
Forfeited Discounts (470)	776	2
Other Water Revenues (474)	1,610	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,386	
Total Operating Revenues	156,303	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	58,427	5
General Operating Expenses (680-690)	13,212	6
Total Operation and Maintenance Expenses	71,639	
Other Operating Expenses		
Depreciation Expense (403)	26,300	7
Amortization Expense (404)		8
Taxes (408)	38,936	9
Total Other Operating Expenses	65,236	
Total Operating Expenses	136,875	
NET OPERATING INCOME	19,428	

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	40	127	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	40	127	
Metered Sales to General Customers (461)				
Residential	445	18,519	40,955	4
Commercial	70	6,890	9,957	5
Industrial	4	70,432	54,199	6
Total Metered Sales to General Customers (461)	519	95,841	105,111	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		45,676	8
Other Sales to Public Authorities (464)	12	1,455	3,003	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	534	97,336	153,917	

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)	45,676	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)	45,676	
Forfeited Discounts (470):		
Customer late payment charges	776	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	776	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,610	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,610	
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)	13,004	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,603	3
Chemicals (630)	18,595	4
Supplies and Expenses (640)	4,518	5
Repairs of Water Plant (650)	7,990	6
Transportation Expenses (660)	717	7
Total Plant Operation and Maintenance Expenses	58,427	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,440	8
Office Supplies and Expenses (681)	376	9
Outside Services Employed (682)	2,492	10
Insurance Expense (684)	3,617	11
Employees Pensions and Benefits (686)	2,146	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	141	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,212	
 Total Operation and Maintenance Expenses	71,639	

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		37,816	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		492	2
Net property tax equivalent		37,324	
Social Security		1,334	3
PSC Remainder Assessment		278	4
Other (specify): NONE			5
Total tax expense		<u>38,936</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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244119				3
County tax rate	mills		7.582611				4
Local tax rate	mills		10.838863				5
School tax rate	mills		12.986615				6
Voc. school tax rate	mills		2.492629				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		34.144837				10
Less: state credit	mills		2.679945				11
Net tax rate	mills		31.464892				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.838863				14
Combined School Tax Rate	mills		15.479244				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		26.318107				17
Total Tax Rate	mills		34.144837				18
Ratio of Local and School Tax to Total	dec.		0.770779				19
Total tax net of state credit	mills		31.464892				20
Net Local and School Tax Rate	mills		24.252463				21
Utility Plant, Jan. 1	\$	1,343,922	1,343,922				22
Materials & Supplies	\$	2,325	2,325				23
Subtotal	\$	1,346,247	1,346,247				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,346,247	1,346,247				26
Assessment Ratio	dec.		0.817710				27
Assessed Value	\$	1,100,840	1,100,840				28
Net Local & School Rate	mills		24.252463				29
Tax Equiv. Computed for Current Year	\$	26,698	26,698				30
Tax Equivalent per 1994 PSC Report	\$	37,816					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,816					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,570		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	106,898		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	113,468	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	197,747		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	28,789		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	226,536	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	61		21
Structures and Improvements (331)	2,877		22
Water Treatment Equipment (332)	62,048		23
Total Water Treatment Plant	64,986	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,019		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			6,570 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)			106,898 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	113,468
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			197,747 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			28,789 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	226,536
WATER TREATMENT PLANT			
Land and Land Rights (330)			61 21
Structures and Improvements (331)			2,877 22
Water Treatment Equipment (332)			62,048 23
Total Water Treatment Plant	0	0	64,986
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			15,019 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)	200,339		26
Transmission and Distribution Mains (343)	494,852	18,052	27
Fire Mains (344)			28
Services (345)	118,593	26,310	29
Meters (346)	49,615	1,442	30
Hydrants (348)	50,726	2,663	31
Other Transmission and Distribution Plant (349)	123		32
Total Transmission and Distribution Plant	929,267	48,467	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	1,397		36
Transportation Equipment (373)	6,260		37
Other General Equipment (379)	2,008		38
Other Tangible Property (390)			39
Total General Plant	9,665	0	
Total utility plant in service directly assignable	1,343,922	48,467	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,343,922	48,467	

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)			200,339 26
Transmission and Distribution Mains (343)			512,904 27
Fire Mains (344)			0 28
Services (345)			144,903 29
Meters (346)			51,057 30
Hydrants (348)			53,389 31
Other Transmission and Distribution Plant (349)			123 32
Total Transmission and Distribution Plant	0	0	977,734
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,397 36
Transportation Equipment (373)			6,260 37
Other General Equipment (379)			2,008 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,665
Total utility plant in service directly assignable	0	0	1,392,389
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,392,389

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			9,312	9,312	1
February			8,484	8,484	2
March			9,338	9,338	3
April			8,945	8,945	4
May			9,620	9,620	5
June			10,105	10,105	6
July			9,893	9,893	7
August			9,523	9,523	8
September			9,007	9,007	9
October			9,262	9,262	10
November			8,819	8,819	11
December			9,041	9,041	12
Total for year	0	0	111,349	111,349	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				111,349	16
Less: Water sold				97,336	17
Losses and unaccounted for				14,013	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				465,000	21
Date of maximum: 6/5/1997					22
Cause of maximum:					23
Dry Conditions					
Minimum gallons pumped by all methods in any one day during reporting year				181,000	24
Date of minimum: 3/14/1997					25
Total KWH used for pumping for the year				185,470	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)	
642 PARK ROAD EAST	#5	72	42	151,000	Yes	1
972 SKUMLIEN ROAD	#6	96	16	155,000	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	#5	#6	1
Location	WELL #5	WELL #6	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1978	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	540	500	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	10
Year Installed	1978	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	50	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	ELLARD ROUTE	GRANDBERG HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R		3
Year constructed	1989	1965		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	172	192		6
Total capacity in gallons	400,000	150,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		OTHER		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)?		Y		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)
M	D	4.000	6,160				6,160
M	D	6.000	30,786	45			30,831
P	D	6.000	2,120				2,120
M	D	8.000	3,827	707			4,534
P	D	8.000	86				86
P	D	10.000	7,515				7,515
Total Within Municipality			50,494	752	0	0	51,246
Total Utility			50,494	752	0	0	51,246

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	414				414		1
L	0.750	26				26		2
M	1.000	42	4			46	28	3
M	1.500	5				5		4
M	2.000	7				7		5
P	3.000		1			1		6
M	4.000	3				3		7
Total Utility		497	5	0	0	502	28	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	505	7			512	53	1
0.750	2				2		2
1.000	9				9		3
1.500	4				4		4
2.000	4				4		5
3.000	3				3		6
4.000	2				2		7
Total:	529	7	0	0	536	53	

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	446	58	1	7			512	1
0.750	2						2	2
1.000	1	7		1			9	3
1.500		2		2			4	4
2.000		3	1				4	5
3.000			1	2			3	6
4.000			2				2	7
Total:	449	70	5	12	0	0	536	

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	62	2			64	2
Total Fire Hydrants	62	2	0	0	64	
Flushing Hydrants						
	1				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:	23
Number of distribution system valves end of year:	82
Number of distribution valves operated during year:	51

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Financed by contribution from TIF #3

Water Services (Page W-16)

Financed by the City - for a park
