



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF SURING WATER UTLITY

Principal Office: 604 MAIN STREET
P.O. BOX 31
SURING, WI 54174

For the Year Ended: DECEMBER 31, 1997

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

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

SIGNATURE PAGE

I CAROL M HEISE of
(Person responsible for accounts)

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

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

(Signature of person responsible for accounts) 03/31/1998
(Date)

CLERK TREASURER
(Title)

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF SURING WATER UTLITY

Utility Address: 604 MAIN STREET
P.O. BOX 31
SURING, WI 54174

When was utility organized? 6/24/1964

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROL M HEISE
Title: CLERK TREASURER

Office Address:

604 MAIN STREET
P.O. BOX 31
SURING, WI 54174

Telephone: (920) 842 - 2333

Fax Number: (920) 842 - 4521

E-mail Address:

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

Name: JONET & FOUNTAIN LLP
Title:

Office Address: JONET & FOUNTAIN LLP
200 SOUTH WASHTINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

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

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

Name: JONET & FOUNTAIN LLP
Title:

Office Address: JONET & FOUNTAIN LLP
200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 1/6/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LESLIE STEFFECK

Title: SUPERINTENDENT

Office Address:

604 EAST MAIN STREET

P.O. BOX 31

SURING, WI 54174

Telephone: (920) 842 - 2333

Fax Number: (920) 842 - 4521

E-mail Address:

Name of utility commission/committee: VILLAGE OF SURING WATER UTLITY

Names of members of utility commission/committee:

RANDALL HALMSTAD, TRUSTEE

PAMELA MCMAHON, TRUSTEE

HARVEY MILLER, TRUSTEE

RANDALL SCHUETTPELZ, TRUSTEE

PATRICIA SCHULTZ, TRUSTEE

JOSEPH SMITH, JR, TRUSTEE

JAY TOUSEY, PRESIDENT

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)	104,791	103,370	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,998	33,631	2
Depreciation Expense (403)	15,414	15,414	3
Amortization Expense (404)	0		4
Taxes (408)	12,163	11,898	5
Total Operating Expenses	68,575	60,943	
Net Operating Income	36,216	42,427	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	36,216	42,427	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	11,683	9,343	9
Miscellaneous Nonoperating Income (421)	(1,015)	(44,552)	10
Total Other Income	10,668	(35,209)	
Total Income	46,884	7,218	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	46,884	7,218	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,684	3,068	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	2,684	3,068	
Net Income	44,200	4,150	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	145,593	160,353	19
Balance Transferred from Income (433)	44,200	4,150	20
Miscellaneous Credits to Surplus (434)	11,463	11,463	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	33,741	30,373	23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	167,515	145,593	

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):		
INTERST EARNED ON DEMAND DEPOSITS	11,683	4
Total (Acct. 419):	11,683	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SERWER DEPARTMENT INCOME	(1,015)	5
Total (Acct. 421):	(1,015)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AMORTIZATION OF CONTRIBUTED CAPITAL SEWER DEPARTMENT	510	8
TAX EQUIVALENT FORGIVEN	10,953	9
Total (Acct. 434):	11,463	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
INCREASE IN SPECIAL FUNDS RESTRICTED	33,741	12
Total (Acct. 436)--Debit:	33,741	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	104,791	0	0	0	104,791	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	104,791	0	0	0	104,791	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	989,265	989,265	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	237,903	222,106	2
Net Utility Plant	751,362	767,159	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	541,630	508,852	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	240,149	259,444	4
Net Nonutility Property	301,481	249,408	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	252,649	218,908	7
Total Other Property and Investments	554,130	468,316	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	16,314	34,311	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	17,144	14,983	11
Other Accounts Receivable (143)	22,883	25,550	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	5,782	6,386	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	62,123	81,230	
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	1,367,615	1,316,705	

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)	243,857	243,857	21
Appropriated Earned Surplus (215)	252,649	218,908	22
Unappropriated Earned Surplus (216)	167,515	145,593	23
Total Proprietary Capital	664,021	608,358	
LONG-TERM DEBT			
Bonds (221)	46,000	60,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	46,000	60,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	15,752	5,266	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	304	470	32
Other Current and Accrued Liabilities (238)	9,277	9,840	33
Total Current and Accrued Liabilities	25,333	15,576	
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)	632,261	632,771	38
Total Liabilities and Other Credits	1,367,615	1,316,705	

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)	989,265	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	989,265	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	237,903	0	0	0	9
Total Accumulated Provision	237,903	0	0	0	
Net Utility Plant	751,362	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	222,106				222,106	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,414				15,414	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	383				383	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,797	0	0	0	15,797	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	237,903	0	0	0	237,903	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.61%					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	506,730	66,224	33,446	539,508	1
Other (specify):					
LAND	2,122			2,122	2
Total Nonutility Property (121)	508,852	66,224	33,446	541,630	
Less accum. prov. depr. & amort. (122)	259,444	14,151	33,446	240,149	3
Net Nonutility Property	249,408	52,073	0	301,481	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,479	4,828	2
Sewer utility	1,303	1,558	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>5,782</u>	<u>6,386</u>	

**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)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	243,857	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>243,857</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER AND SEWER MORTGAGE REVENUE BC	05/01/1963	05/01/2000	5.00%	46,000	1
Total Bonds (Account 221):				46,000	

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		1
Accruals:		
Charged water department expense	12,163	2
Charged electric department expense		3
Charged sewer department expense	164	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>12,327</u>	
Taxes paid during year:		
County, state and local taxes	10,953	6
Social Security taxes	1,241	7
PSC Remainder Assessment	133	8
Other (explain):		
NONE		9
Total payments and other debits	<u>12,327</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)					
1963 MORTGAGE REVENUE BONDS	470	2,684	2,850	304	1
Subtotal	470	2,684	2,850	304	
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	470	2,684	2,850	304	

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	471,422			161,349		632,771	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
FEDERAL GRANT AMORTIZATION				510		510	5
Balance End of Year	471,422	0	0	160,839	0	632,261	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	340,200			10,246		350,446	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):		
SPECIAL DEPRECIATION FUND	228,703	3
DEBT RESERVE FUND	18,828	4
WATER TOWER IMPROVEMENT FUND	5,118	5
Total (Acct. 125):	252,649	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,144	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	17,144	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	22,883	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	22,883	
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)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

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	989,265	0	0	0	989,265	1
Materials and Supplies	4,653	0	0	0	4,653	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	230,004	0	0	0	230,004	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	471,422	0	0	0	471,422	6
Other (specify):					0	7
Average Net Rate Base	292,492	0	0	0	292,492	
Net Operating Income	36,216	0	0	0	36,216	8
Net Operating Income as a percent of Average Net Rate Base	12.38%	N/A	N/A	N/A	12.38%	

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	243,857	1
Appropriated Earned Surplus	235,778	2
Unappropriated Earned Surplus	156,554	3
Other (Specify):		4
Total Average Proprietary Capital	636,189	
Net Income		
Net Income	44,200	5
Percent Return on Proprietary Capital	6.95%	

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.

NON REGULATED SEWER DEPARTMENT REVENUES INCREASED DUE TO FIRST
FULL YEAR OF RATE INCREASE APPROVED IN 1996

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

October 28, 1998

Ms. Carol M. Heise, Clerk-Treasurer
Suring Water Utility
P.O. Box 31
Suring, WI 54174-0031

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-5830-JPL

Dear Ms. Heise:

Paragraph No. 1 of our letter dated January 28, 1997, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 1.96 percent, to be effective on January 1, 1997. The revised rate of 1.96 percent was not used during 1997, rather the old rate of 1.61 percent was used as reported on page F-7, line 22. Please note that the revised composite depreciation rate of 1.96 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\suring.doc

Signature Page (Page ii)

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

4/8/98
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99, ele: ok, moot in 1998

June 22, 1998

Ms. Carol Heise, Clerk
Suring Water Utility
P.O. Box 31
Suring, WI 54174-0031

Re: 1997 Analytical Review DWCCA-5830-PJL

Dear Ms. Heise:

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

1. During our review of the Meters Schedule on page W-16, we noted that on our copy the end of year number of meters was reported in column (g) instead of column (f) and the number of meters tested during the year was not provided. Please provide the number of meters tested during the year and also correct your copy of page W-16 accordingly.
2. Please provide the cause of the maximum number of gallons pumped in one day during the year, line 23 of the Source Of Supply, Pumping And Purchased Water Statistics Schedule on page W-10.
3. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported As	Should Be
------	-------	--------	-------------	-----------

- | | | | | |
|--------------------|-------------|---|-----|-----|
| W-14 | 1, 2 & 3 | a | CI | M* |
| W-14 | 4, 5 & 6 | a | PVC | P* |
| W-15 | 2, 4, 6 & 8 | a | C | M** |
| W-15 | 10 & 12 | a | PVC | P** |
| W-15 | 14 & 16 | a | DI | M** |
| * See Headnote 2. | | | | |
| ** See Headnote 5. | | | | |

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\5830 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	103,997	1
Total Sales of Water	103,997	
Other Operating Revenues		
Forfeited Discounts (470)	163	2
Other Water Revenues (474)	631	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	794	
Total Operating Revenues	104,791	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	18,972	5
General Operating Expenses (680-690)	22,026	6
Total Operation and Maintenance Expenses	40,998	
Other Operating Expenses		
Depreciation Expense (403)	15,414	7
Amortization Expense (404)		8
Taxes (408)	12,163	9
Total Other Operating Expenses	27,577	
Total Operating Expenses	68,575	
NET OPERATING INCOME	36,216	

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	15	270	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	15	270	
Metered Sales to General Customers (461)				
Residential	204	7,894	32,319	4
Commercial	51	6,325	15,211	5
Industrial	3	2,956	4,669	6
Total Metered Sales to General Customers (461)	258	17,175	52,199	
Private Fire Protection Service (462)	8		2,440	7
Public Fire Protection Service (463)	1		43,579	8
Other Sales to Public Authorities (464)	10	2,246	5,509	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	278	19,436	103,997	

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)	43,579	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)	43,579	
Forfeited Discounts (470):		
Customer late payment charges	163	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	163	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	551	7
Other (specify):		
RECONNECTION FEES	80	8
Total Other Water Revenues (474)	631	
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)	9,375	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,210	3
Chemicals (630)		4
Supplies and Expenses (640)	5,611	5
Repairs of Water Plant (650)	353	6
Transportation Expenses (660)	423	7
Total Plant Operation and Maintenance Expenses	18,972	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,857	8
Office Supplies and Expenses (681)	651	9
Outside Services Employed (682)	6,172	10
Insurance Expense (684)	2,885	11
Employees Pensions and Benefits (686)	4,266	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,195	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	22,026	
 Total Operation and Maintenance Expenses	 40,998	

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		10,953	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		164	2
Net property tax equivalent		10,789	
Social Security	ALLOCATED ON WAGES	1,241	3
PSC Remainder Assessment		133	4
Other (specify): NONE			5
Total tax expense		<u>12,163</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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240000				3
County tax rate	mills		5.820000				4
Local tax rate	mills		8.660000				5
School tax rate	mills		14.340000				6
Voc. school tax rate	mills		1.530000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		30.590000				10
Less: state credit	mills		2.860000				11
Net tax rate	mills		27.730000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.660000				14
Combined School Tax Rate	mills		15.870000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.530000				17
Total Tax Rate	mills		30.590000				18
Ratio of Local and School Tax to Total	dec.		0.801896				19
Total tax net of state credit	mills		27.730000				20
Net Local and School Tax Rate	mills		22.236577				21
Utility Plant, Jan. 1	\$	989,265	989,265				22
Materials & Supplies	\$	4,828	4,828				23
Subtotal	\$	994,093	994,093				24
Less: Plant Outside Limits	\$	545,527	545,527				25
Taxable Assets	\$	448,566	448,566				26
Assessment Ratio	dec.		0.822065				27
Assessed Value	\$	368,750	368,750				28
Net Local & School Rate	mills		22.236577				29
Tax Equiv. Computed for Current Year	\$	8,200	8,200				30
Tax Equivalent per 1994 PSC Report	\$	10,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	10,953					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)	6,686		4
Structures and Improvements (311)	2,058		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	70,999		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	2,294		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	82,037	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	55,962		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	44,602		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,434		20
Total Pumping Plant	103,998	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,521		23
Total Water Treatment Plant	1,521	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,375		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)			6,686	4
Structures and Improvements (311)			2,058	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			70,999	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,294	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	82,037	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			55,962	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,602	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,434	20
Total Pumping Plant	0	0	103,998	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,521	23
Total Water Treatment Plant	0	0	1,521	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,375	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)	240,023	26
Transmission and Distribution Mains (343)	461,125	27
Fire Mains (344)		28
Services (345)	43,679	29
Meters (346)	19,177	30
Hydrants (348)	24,560	31
Other Transmission and Distribution Plant (349)	312	32
Total Transmission and Distribution Plant	790,251	0
 GENERAL PLANT		
Land and Land Rights (370)		33
Structures and Improvements (371)		34
Office Furniture and Equipment (372)		35
Computer Equipment (372.1)		36
Transportation Equipment (373)	8,744	37
Other General Equipment (379)	2,714	38
Other Tangible Property (390)		39
Total General Plant	11,458	0
Total utility plant in service directly assignable	989,265	0
 Common Utility Plant Allocated to Water Department		 40
 Total utility plant in service	 989,265	 0

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)			240,023 26
Transmission and Distribution Mains (343)			461,125 27
Fire Mains (344)			0 28
Services (345)			43,679 29
Meters (346)			19,177 30
Hydrants (348)			24,560 31
Other Transmission and Distribution Plant (349)			312 32
Total Transmission and Distribution Plant	0	0	790,251
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			8,744 37
Other General Equipment (379)			2,714 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,458
Total utility plant in service directly assignable	0	0	989,265
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	989,265

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			1,733	1,733	1
February			1,620	1,620	2
March			1,740	1,740	3
April			1,757	1,757	4
May			1,957	1,957	5
June			1,877	1,877	6
July			1,978	1,978	7
August			1,910	1,910	8
September			1,928	1,928	9
October			1,780	1,780	10
November			1,631	1,631	11
December			1,707	1,707	12
Total for year	0	0	21,618	21,618	
Less: Measured or estimated water used in main flushing and water treatment during year				194	13
Less: Other utility use				276	14
Other utility use explanation:					15
FLUSH AND CLEAN WATER TOWER 2 134 FIRE PROTECTION 59 CLEAN LIFT STATIONS AND SEWERS 2					
Water pumped into distribution system				21,148	16
Less: Water sold				19,436	17
Losses and unaccounted for				1,712	18
Percent unaccounted for to the nearest whole percent (%)				8%	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					21
Date of maximum: 6/24/1997					22
Cause of maximum:					23
150					
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 8/17/1997					25
Total KWH used for pumping for the year				46,864	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)	
WEST SIDE OF SURING	1	238	16	1	Yes	1
EAST SIDE OF SURING	2	270	10	1	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	WELL 1	WELL 2	1
Location	HWY 32 WEST OF VILLAGE	HWY 32 EAST OF VILLAGE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	PEERLESS	PLUEGER	5
Year Installed	1963	1987	6
Type	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	320	225	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR	BLANK	10
Year Installed	1963	1987	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1963	1987	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	40	97	6
Total capacity in gallons	85,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	23,758				23,758
P	D	6.000	1,015				1,015
M	D	8.000	3,429				3,429
P	D	8.000	1,701				1,701
M	D	10.000	3,790				3,790
P	D	10.000	11,422				11,422
Total Within Municipality			45,115	0	0	0	45,115
Total Utility			45,115	0	0	0	45,115

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	290				290	20	1
M	1.000	11				11		2
M	1.500	2				2		3
P	2.000	1				1		4
M	2.000	3				3		5
M	6.000	2				2		6
P	6.000	1				1		7
M	8.000	1				1		8
Total Utility		311	0	0	0	311	20	

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	279				279		1
0.750	2				2		2
1.000	7				7		3
1.500	3				3		4
2.000	5				5		5
3.000	1				1		6
Total:	297	0	0	0	297	0	

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	201	40	1	7		30	279	1
0.750		1				1	2	2
1.000		7					7	3
1.500		2		1			3	4
2.000		1	1	1		2	5	5
3.000				1			1	6
Total:	201	51	2	10	0	33	297	

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	2				2	1
Within Municipality	50				50	2
Total Fire Hydrants	52	0	0	0	52	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	52
Number of distribution system valves end of year:	107
Number of distribution valves operated during year:	53

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 600 - Increased due to additional labor time spent on water utility operations.

Account 682 - Increase due to professional services received for the mapping of all water mains and for inspection of the water tower.
