



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BRANDON WATER AND SEWER UTILITY

Principal Office: 117 EAST MAIN STREET
P.O. BOX 385
BRANDON, WI 53919

For the Year Ended: DECEMBER 31, 1997

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRANDON WATER AND SEWER UTILITY

Utility Address: 117 EAST MAIN STREET

P.O. BOX 385

BRANDON, WI 53919

When was utility organized? 1/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROLE DE CRAMER

Title: UTILITY CLERK

Office Address:

117 EAST MAIN STREET

P.O. BOX 385

BRANDON, WI 53919

Telephone: (920) 346 - 5415

Fax Number: (920) 346 - 8217

E-mail Address:

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

Name: WESTRA & TILLEMA CPAS LLC

Title:

Office Address: WESTRA & TILLEMA CPAS LLC

111 EAST MAIN STREET

WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

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: WESTRA & TILLEMA CPAS LLC

Title:

Office Address: WESTRA & TILLEMA CPAS LLC

111 EAST MAIN STREET

WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address:

Date of most recent audit report: 3/21/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LARRY M ROSENOW

Title: SUPERINTENDENT

Office Address:

117 EAST MAIN STREET
P.O. BOX 385
BRANDON, WI 53919

Telephone: (920) 346 - 5415

Fax Number: (920) 346 - 8217

E-mail Address:

Name: MICHAEL T NOLEN

Title: VILLAGE PRESIDENT

Office Address:

117 EAST MAIN STREET
P.O. BOX 385
BRANDON, WI 53919

Telephone: (920) 346 - 5415

Fax Number: (920) 346 - 8217

E-mail Address:

Name of utility commission/committee: BRANDON SEWER AND WATER UTILITY COMMISSION

Names of members of utility commission/committee:

HARVEY ALSUM
KEITH MULDER
JAMES OTTO

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	58,607	58,213	1
Operating Expenses:			
Operation and Maintenance Expense (401)	55,569	60,188	2
Depreciation Expense (403)	13,064	15,580	3
Amortization Expense (404)	0		4
Taxes (408)	12,534	12,903	5
Total Operating Expenses	81,167	88,671	
Net Operating Income	(22,560)	(30,458)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(22,560)	(30,458)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,428	2,462	9
Miscellaneous Nonoperating Income (421)	(15,732)	(9,863)	10
Total Other Income	(14,304)	(7,401)	
Total Income	(36,864)	(37,859)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(36,864)	(37,859)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		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	0	0	
Net Income	(36,864)	(37,859)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(121,520)	(71,701)	19
Balance Transferred from Income (433)	(36,864)	(37,859)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0	11,960	22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(158,384)	(121,520)	

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 EARNED ON TEMPORARY INVESTMENTS	1,428	4
Total (Acct. 419):	1,428	
Miscellaneous Nonoperating Income (421):		
LOSS FROM NON REGULATED SEWER UTILITY	(15,732)	5
Total (Acct. 421):	(15,732)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	58,607	0	0	0	58,607	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	58,607	0	0	0	58,607	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	739,907	700,489	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	129,076	116,258	2
Net Utility Plant	610,831	584,231	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,421,661	1,418,611	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	563,088	520,484	4
Net Nonutility Property	858,573	898,127	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	5,582	36,056	7
Total Other Property and Investments	864,155	934,183	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,568	42,443	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	1,399	7,176	11
Other Accounts Receivable (143)	25,769	21,202	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	1,516	1,382	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	40,252	72,203	
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	1,515,238	1,590,617	

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)	346,737	346,737	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(158,384)	(121,520)	23
Total Proprietary Capital	188,353	225,217	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	308,998		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	308,998	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	13,900	14,202	28
Payables to Municipality (233)	0	338,998	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	25,636	25,120	33
Total Current and Accrued Liabilities	39,536	378,320	
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)	978,351	987,080	38
Total Liabilities and Other Credits	1,515,238	1,590,617	

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)	739,907	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	739,907	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	129,076	0	0	0	9
Total Accumulated Provision	129,076	0	0	0	
Net Utility Plant	610,831	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	116,258				116,258	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,064				13,064	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	404				404	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,468	0	0	0	13,468	13
Debits during year						14
Book cost of plant retired	650				650	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	650	0	0	0	650	19
Balance End of Year	129,076	0	0	0	129,076	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.87%					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	1,418,611	3,050		1,421,661	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	1,418,611	3,050	0	1,421,661	
Less accum. prov. depr. & amort. (122)	520,484	42,604		563,088	3
Net Nonutility Property	898,127	(39,554)	0	858,573	

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	1,516	1,382
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	1,516	1,382

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	346,737	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>346,737</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY 1995	00/00/0000	00/00/0000	0.00%	308,998	1
Total for Account 223				308,998	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	12,534	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>12,534</u>	
Taxes paid during year:		
County, state and local taxes	11,354	6
Social Security taxes	1,137	7
PSC Remainder Assessment	43	8
Other (explain):		
NONE		9
Total payments and other debits	<u>12,534</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)					0	1
Subtotal	0	0	0	0		
Advances from Municipality (223)					0	2
Subtotal	0	0	0	0		
Other long-Term Debt (224)					0	3
Subtotal	0	0	0	0		
Notes Payable (231)					0	4
Subtotal	0	0	0	0		
Total	0	0	0	0		

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	268,498			718,582		987,080	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANTS	6,196			2,533		8,729	5
Balance End of Year	262,302	0	0	716,049	0	978,351	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	195,164			663,808		858,972	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):		
SEWER REPLACEMENT FUND 44 875 5	5,049	3
UTILITY DEBT FUND 44 665 1	533	4
Total (Acct. 125):	5,582	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,399	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	1,399	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	25,769	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	25,769	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
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	720,198	0	0	0	720,198	1
Materials and Supplies	1,449	0	0	0	1,449	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	122,667	0	0	0	122,667	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	265,400	0	0	0	265,400	6
Other (specify):					0	7
Average Net Rate Base	333,580	0	0	0	333,580	
Net Operating Income	(22,560)	0	0	0	(22,560)	8
Net Operating Income as a percent of Average Net Rate Base	-6.76%	N/A	N/A	N/A	-6.76%	

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	346,737	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(139,952)	3
Other (Specify):		4
Total Average Proprietary Capital	206,785	
Net Income		
Net Income	(36,864)	5
Percent Return on Proprietary Capital	-17.83%	

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

Signature Page (Page ii)

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

4/16/98

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

April 16, 1998

Ms. Carole De Cramer, Clerk
Brandon Water Utility
P.O. Box 385
Brandon, WI 53919-385

Re: 1997 Analytical Review DWCCA-0700-PJL

Dear Ms. De Cramer:

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.

1. During our review of the Property Tax Equivalent Schedule on page W-7, we noted that while Instruction 6 directs that the higher of line 29 or line 30 be reported on line 33 as the tax equivalent for the current year, your utility reported the lower of the two numbers. Please discuss the difference of \$409 with the municipality and if it is agreed that an adjustment should be made, report that adjustment in the 1998 annual report.

2. The Commission is now using a computerized system to build an annual report data base. 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 contact us if you disagree with any of the following changes.

Page
Lines
Column
Reported As
Should Be

W-14 4 d & h 15,756 15,842*
W-14 6 d & h 3,635 4,747*
W-14 7 & 8 blank*
W-15 4 blank**
W-15 9 c & g 309 312**

*Duplicate material type, function, and diameter.

**Duplicate material type and diameter.

If you have any questions, please feel free to contact me at (608) 267-9198. If you have no questions, you can consider the review closed. Thank you for your cooperation.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

PJL:W:\COMPL\LEEGE\0700 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	50,985	1
Total Sales of Water	50,985	
Other Operating Revenues		
Forfeited Discounts (470)	282	2
Other Water Revenues (474)	1,144	3
Amortization of Construction Grants (475)	6,196	4
Total Other Operating Revenues	7,622	
Total Operating Revenues	58,607	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	36,140	5
General Operating Expenses (680-690)	19,429	6
Total Operation and Maintenance Expenses	55,569	
Other Operating Expenses		
Depreciation Expense (403)	13,064	7
Amortization Expense (404)		8
Taxes (408)	12,534	9
Total Other Operating Expenses	25,598	
Total Operating Expenses	81,167	
NET OPERATING INCOME	(22,560)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	332	17,110	32,227	4
Commercial	33	2,868	4,826	5
Industrial				6
Total Metered Sales to General Customers (461)	365	19,978	37,053	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		12,958	8
Other Sales to Public Authorities (464)	5	310	974	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	371	20,288	50,985	

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)	12,958	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)	12,958	
Forfeited Discounts (470):		
Customer late payment charges	282	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	282	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	671	7
Other (specify):		
RECONNECT CHARGES AND REFUNDS	473	8
Total Other Water Revenues (474)	1,144	
Amortization of Construction Grants (475):		
OTHER	6,196	9
Total Amortization of Construction Grants (475)	6,196	

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)	15,193	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,230	3
Chemicals (630)		4
Supplies and Expenses (640)	8,167	5
Repairs of Water Plant (650)	3,709	6
Transportation Expenses (660)	2,841	7
Total Plant Operation and Maintenance Expenses	36,140	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	805	8
Office Supplies and Expenses (681)	3,393	9
Outside Services Employed (682)	4,170	10
Insurance Expense (684)	1,524	11
Employees Pensions and Benefits (686)	3,313	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	6,224	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,429	
Total Operation and Maintenance Expenses	55,569	

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		11,509	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		155	2
Net property tax equivalent		11,354	
Social Security		1,137	3
PSC Remainder Assessment		43	4
Other (specify): NONE			5
Total tax expense		<u>12,534</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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194050				3
County tax rate	mills		4.019813				4
Local tax rate	mills		5.305368				5
School tax rate	mills		10.589705				6
Voc. school tax rate	mills		1.368867				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		21.477803				10
Less: state credit	mills		1.731515				11
Net tax rate	mills		19.746288				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.305368				14
Combined School Tax Rate	mills		11.958572				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.263940				17
Total Tax Rate	mills		21.477803				18
Ratio of Local and School Tax to Total	dec.		0.803804				19
Total tax net of state credit	mills		19.746288				20
Net Local and School Tax Rate	mills		15.872142				21
Utility Plant, Jan. 1	\$	700,489	700,489				22
Materials & Supplies	\$	1,382	1,382				23
Subtotal	\$	701,871	701,871				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	701,871	701,871				26
Assessment Ratio	dec.		1.033103				27
Assessed Value	\$	725,105	725,105				28
Net Local & School Rate	mills		15.872142				29
Tax Equiv. Computed for Current Year	\$	11,509	11,509				30
Tax Equivalent per 1994 PSC Report	\$	11,918					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	11,509					32 33
Tax equiv. for current year (see note 6)	\$	11,509					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)			4
Structures and Improvements (311)	16,855		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	6,128		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)	9,787	36,894	11
Total Source of Supply Plant	32,770	36,894	
PUMPING PLANT			
Land and Land Rights (320)	914		12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	49,239		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	5,954		20
Total Pumping Plant	56,107	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			16,855 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			6,128 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			46,681 11
Total Source of Supply Plant	0	0	69,664
PUMPING PLANT			
Land and Land Rights (320)			914 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			49,239 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,954 20
Total Pumping Plant	0	0	56,107
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	10,365		26
Transmission and Distribution Mains (343)	526,961		27
Fire Mains (344)			28
Services (345)	24,821		29
Meters (346)	18,943	3,174	30
Hydrants (348)	17,028		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	598,118	3,174	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	3,172		35
Computer Equipment (372.1)	1,177		36
Transportation Equipment (373)	3,927		37
Other General Equipment (379)	5,218		38
Other Tangible Property (390)			39
Total General Plant	13,494	0	
Total utility plant in service directly assignable	700,489	40,068	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	700,489	40,068	

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)			10,365 26
Transmission and Distribution Mains (343)			526,961 27
Fire Mains (344)			0 28
Services (345)			24,821 29
Meters (346)	650		21,467 30
Hydrants (348)			17,028 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	650	0	600,642
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,172 35
Computer Equipment (372.1)			1,177 36
Transportation Equipment (373)			3,927 37
Other General Equipment (379)			5,218 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,494
Total utility plant in service directly assignable	650	0	739,907
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	650	0	739,907

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			2,970	2,970	1
February			2,749	2,749	2
March			3,108	3,108	3
April			3,074	3,074	4
May			3,417	3,417	5
June			3,072	3,072	6
July			2,488	2,488	7
August			2,457	2,457	8
September			2,408	2,408	9
October			2,396	2,396	10
November			2,033	2,033	11
December			2,021	2,021	12
Total for year	0	0	32,193	32,193	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,521	14
Other utility use explanation:					15
PRELUBE AND METER TESTING FLUSHING					
Water pumped into distribution system				29,672	16
Less: Water sold				20,288	17
Losses and unaccounted for				9,384	18
Percent unaccounted for to the nearest whole percent (%)				32%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
SEVERAL LARGE MAIN BREAKS OCCURRED IN 1996 AND 1997 THESE BREAKS HAVE BEEN REPAIRED AND WATER LOSSES SHOULD BE REDUCED DRAMATICALLY FOR 1998					
Maximum gallons pumped by all methods in any one day during reporting year				125,200	21
Date of maximum: 6/15/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				56,900	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				82,920	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)	
WELL 1 1938	1	833	10	0	Yes	1
WELL 2 LEASED	2	638	10	0	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	WELL 1	WELL2	WELL 3	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FM	WEIMAN	GE	5
Year Installed	1938	1985	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	300	100	220	8
Pump Motor or Standby Engine Mfr	FM	BALDOR	OTHER	10
Year Installed	1938	1985	1948	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	40	10	1	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 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1938	1938	6
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	14	125	9 10
Total capacity in gallons	40,000	51,750	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	496				496	1
M	D	4.000	5,008				5,008	2
P	D	4.000	600				600	3
M	D	6.000	15,842				15,842	4
P	D	6.000	640				640	5
P	D	8.000	4,747				4,747	6
Total Within Municipality			27,333	0	0	0	27,333	
Total Utility			27,333	0	0	0	27,333	

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	312				312		1
M	1.000	15				15	2	2
M	1.500	2				2		3
M	2.000	7				7		4
M	3.000	1				1		5
Total Utility		337	0	0	0	337	2	

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	391	24	12		403	36	1
0.750	1				1		2
1.500	2				2	1	3
2.000	5	1	1		5		4
3.000	1				1		5
4.000	1				1		6
Total:	401	25	13	0	413	37	

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	339	26		6		32	403	1
0.750		1					1	2
1.500		2					2	3
2.000		2		2		1	5	4
3.000				1			1	5
4.000				1			1	6
Total:	339	31	0	10	0	33	413	

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	41				41	2
Total Fire Hydrants	41	0	0	0	41	
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:	41
Number of distribution system valves end of year:	81
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 689 - Well lease \$5,000, Other supp. \$1,224

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

Utility reported the lower amount for tax equivalent & did not provide date & description of authorization.

Water Utility Plant in Service (Page W-08)

Account 317 - Additions are for new filters.

Water Services (Page W-16)

For New Services: 3/4" water services are billed at \$420. for a new service, larger services are billed at cost.
