



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BROWNTOWN MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 7
BROWNTOWN, WI 53522

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: BROWNTOWN MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 7
BROWNTOWN, WI 53522

When was utility organized? 1/1/1976

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUSAN FILLHOUER
Title: VILLAGE CLERK TREASURER

Office Address:
110 SOUTH MILL STREET
P.O. BOX 7
BROWNTOWN, WI 53522

Telephone: (608) 966 - 3273

Fax Number: (608) 966 - 3299

E-mail Address:

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

Name: CLARENCE PETERS
Title: PARTNER

Office Address: PETERS & PETERS
817 15TH AVENUE
P.O. BOX 59
MONROE, WI 53566

Telephone: (608) 328 - 8351

Fax Number: (608) 328 - 8354

E-mail Address:

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

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ANTHONY GRAWEHR

Title: UTILITY SUPERINTENDENT

Office Address:

P.O. BOX 7
BROWNTOWN, WI 53522

Telephone: (608) 966 - 3273

Fax Number: (608) 966 - 3299

E-mail Address:

Name of utility commission/committee: BROWNTOWN WATER UTILITY BOARD

Names of members of utility commission/committee:

- DAVID BURKHALTER
 - NATHAN GARWELL
 - ANTHONY GRAWEHR
 - JOANN LAVALLA
 - JOAN PICKETT
-

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)	24,808	25,049	1
Operating Expenses:			
Operation and Maintenance Expense (401)	21,735	22,667	2
Depreciation Expense (403)	3,985	3,766	3
Amortization Expense (404)	0		4
Taxes (408)	4,528	4,503	5
Total Operating Expenses	30,248	30,936	
Net Operating Income	(5,440)	(5,887)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(5,440)	(5,887)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	527	186	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	527	186	
Total Income	(4,913)	(5,701)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(4,913)	(5,701)	
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)	1,890	1,890	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,890	1,890	
Net Income	(6,803)	(7,591)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,927	21,518	19
Balance Transferred from Income (433)	(6,803)	(7,591)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	7,124	13,927	

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 CHECKING ACCOUNT	51	4
INTEREST EARNED ON TEMPORARY INVESTMENTS	476	5
Total (Acct. 419):	527	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	24,808	0	0	0	24,808	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	24,808	0	0	0	24,808	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	220,365	220,365	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	58,679	54,514	2
Net Utility Plant	161,686	165,851	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,017	3,431	8
Temporary Cash Investments (132)	10,581	5,117	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	3,092	3,802	11
Other Accounts Receivable (143)	268	372	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	2,168	1,971	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	21,126	14,693	
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	182,812	180,544	

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)	105,591	105,591	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	7,124	13,927	23
Total Proprietary Capital	112,715	119,518	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	27,000	27,000	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	27,000	27,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)			28
Payables to Municipality (233)	34,864	25,793	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	34,864	25,793	
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)	8,233	8,233	38
Total Liabilities and Other Credits	182,812	180,544	

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)	220,365	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	220,365	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	58,679	0	0	0	9
Total Accumulated Provision	58,679	0	0	0	
Net Utility Plant	161,686	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	54,514				54,514	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	3,985				3,985	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	180				180	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	4,165	0	0	0	4,165	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	58,679	0	0	0	58,679	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,168	1,971
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	2,168	1,971

**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	105,591	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>105,591</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)					
CASH FLOW PROBLEM 2	00/00/0000	00/00/0000	7.00%	9,122	1
MAIN EXTENSION	00/00/0000	00/00/0000	7.00%	2,000	2
CASH FLOW PROBLEM	00/00/0000	00/00/0000	7.00%	15,878	3
Total for Account 223				27,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	4,528	2
Charged electric department expense		3
Charged sewer department expense	74	4
Other (explain):		
NONE		5
Total Accruals and other credits	4,602	
Taxes paid during year:		
County, state and local taxes	4,016	6
Social Security taxes	553	7
PSC Remainder Assessment	33	8
Other (explain):		
NONE		9
Total payments and other debits	4,602	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE		1,890	1,890	0	2
Subtotal	0	1,890	1,890	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	0	1,890	1,890	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	8,233					8,233	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,233	0	0	0	0	8,233	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,092	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	3,092	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SUBURBAN FIRE PROTECTION	268	11
Total (Acct. 143):	268	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
WAGES FRINGE BENEFITS & INSURANCE ALLOCATED	34,864	16
Total (Acct. 233):	34,864	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	220,365	0	0	0	220,365	1
Materials and Supplies	2,069	0	0	0	2,069	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	56,596	0	0	0	56,596	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,233	0	0	0	8,233	6
Other (specify):					0	7
Average Net Rate Base	157,605	0	0	0	157,605	
Net Operating Income	(5,440)	0	0	0	(5,440)	8
Net Operating Income as a percent of Average Net Rate Base	-3.45%	N/A	N/A	N/A	-3.45%	

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	105,591	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	10,525	3
Other (Specify):		4
Total Average Proprietary Capital	116,116	
Net Income		
Net Income	(6,803)	5
Percent Return on Proprietary Capital	-5.86%	

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.

SUBMITTED A NOVEMBER 6, 1997 APPLICATION FOR A WATER RATE INCREASE.
PROPOSAL TO BE PRESENTED AT THE APRIL 30, 1998 PUBLIC HEARING WILL
INCREASE ANNUAL REVENUES BY \$14,460.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

October 28, 1998

Ms. Susan Fillhouer, Village Clerk-Treasurer
Browntown Municipal Water Utility
P. O. Box 7
Browntown, WI 53522-0007

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-0800-JPL

Dear Ms. Fillhouer:

Paragraph No. 1 of our letter dated January 21, 1997, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 2.25 percent, to be effective on January 1, 1997. The revised rate of 2.25 percent was not used during 1997, rather the old rate of 2.00 percent was used as reported on page F-7, line 22. Please note that the revised composite depreciation rate of 2.25 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\browntown.doc

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Reported issue date as various and final maturity date as able for cash flow problems line 1

Reported issue date as 12/31/94 and final maturity date as able for cash flow problem 2 line 2

Reported issue date as 10/17/95 and final maturity date as able for main extention

Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by PSC staff.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 19, 1998

Ms. Susan Fillhouer, Clerk
Browntown Municipal Water Utility
P.O. Box 7
Browntown, WI 53522-0007

Re: 1997 Analytical Review File DWCCA-0800-RL

Dear Ms. Fillhouer:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purpose of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations for 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, page W-16, we noted no meters were reported tested. Meters are to be tested at intervals established by s. PSC 185.76, Wis. Adm. Code. Please provide your plans to come into compliance with the meter testing code.
2. During our review, we noted date utility was organized was not provided on page iv. Please provide this information. If actual information is unknown, please estimate.
3. During our review of the Mains Schedule, page W-14, we noted main function, column (b), was not provided. Please provide this information in all future annual reports.
4. 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 1997 annual report. Please confirm these changes or indicate the necessary corrections:

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

W-8/9 12 Should be line 13

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) 266-1491. Please respond within 30

FINANCIAL SECTION FOOTNOTES

days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:ssa:w:\compl\roselee\browntown water ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	24,101	1
Total Sales of Water	24,101	
Other Operating Revenues		
Forfeited Discounts (470)	393	2
Other Water Revenues (474)	314	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	707	
Total Operating Revenues	24,808	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,023	5
General Operating Expenses (680-690)	11,712	6
Total Operation and Maintenance Expenses	21,735	
Other Operating Expenses		
Depreciation Expense (403)	3,985	7
Amortization Expense (404)		8
Taxes (408)	4,528	9
Total Other Operating Expenses	8,513	
Total Operating Expenses	30,248	
NET OPERATING INCOME	(5,440)	

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	45	112	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	45	112	
Metered Sales to General Customers (461)				
Residential	92	4,368	10,676	4
Commercial	11	446	1,087	5
Industrial	1	187	210	6
Total Metered Sales to General Customers (461)	104	5,001	11,973	
Private Fire Protection Service (462)	1		93	7
Public Fire Protection Service (463)	1		11,517	8
Other Sales to Public Authorities (464)	7	279	406	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	114	5,325	24,101	

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)	11,172	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)	345	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	11,517	
Forfeited Discounts (470):		
Customer late payment charges	393	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	393	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	294	7
Other (specify): TURN ON FEES AND HYDRANT OPENINGS	20	8
Total Other Water Revenues (474)	314	
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)	2,761	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,547	3
Chemicals (630)		4
Supplies and Expenses (640)	3,193	5
Repairs of Water Plant (650)	2,522	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	10,023	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,468	8
Office Supplies and Expenses (681)	858	9
Outside Services Employed (682)	3,280	10
Insurance Expense (684)	600	11
Employees Pensions and Benefits (686)	2,506	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,712	
 Total Operation and Maintenance Expenses	 21,735	

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		4,016	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		74	2
Net property tax equivalent		3,942	
Social Security		553	3
PSC Remainder Assessment		33	4
Other (specify): NONE			5
Total tax expense		4,528	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231749				3
County tax rate	mills		5.810954				4
Local tax rate	mills		4.666778				5
School tax rate	mills		11.443206				6
Voc. school tax rate	mills		1.672413				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.825100				10
Less: state credit	mills		2.195297				11
Net tax rate	mills		21.629803				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.666778				14
Combined School Tax Rate	mills		13.115619				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.782397				17
Total Tax Rate	mills		23.825100				18
Ratio of Local and School Tax to Total	dec.		0.746372				19
Total tax net of state credit	mills		21.629803				20
Net Local and School Tax Rate	mills		16.143888				21
Utility Plant, Jan. 1	\$	220,365	220,365				22
Materials & Supplies	\$	1,971	1,971				23
Subtotal	\$	222,336	222,336				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	222,336	222,336				26
Assessment Ratio	dec.		0.852533				27
Assessed Value	\$	189,549	189,549				28
Net Local & School Rate	mills		16.143888				29
Tax Equiv. Computed for Current Year	\$	3,060	3,060				30
Tax Equivalent per 1994 PSC Report	\$	4,016					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	4,016					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)	25		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	1,660		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	1,685	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	2,490		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	7,730		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	10,220	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	860		23
Total Water Treatment Plant	860	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,190		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)			25 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			1,660 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	1,685
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			2,490 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			7,730 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	10,220
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			860 23
Total Water Treatment Plant	0	0	860
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,190 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)	68,754		26
Transmission and Distribution Mains (343)	100,340		27
Fire Mains (344)			28
Services (345)	10,972		29
Meters (346)	8,989		30
Hydrants (348)	9,756		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	200,001	0	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	4,517		36
Transportation Equipment (373)			37
Other General Equipment (379)	3,082		38
Other Tangible Property (390)			39
Total General Plant	7,599	0	
Total utility plant in service directly assignable	220,365	0	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	220,365	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)			68,754 26
Transmission and Distribution Mains (343)			100,340 27
Fire Mains (344)			0 28
Services (345)			10,972 29
Meters (346)			8,989 30
Hydrants (348)			9,756 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	200,001
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)			4,517 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,082 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,599
Total utility plant in service directly assignable	0	0	220,365
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	220,365

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				0	1
February				0	2
March				0	3
April				0	4
May				0	5
June				0	6
July				0	7
August				0	8
September				0	9
October				0	10
November				0	11
December				0	12
Total for year	0	0	0	0	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				0	16
Less: Water sold				5,325	17
Losses and unaccounted for				(5,325)	18
Percent unaccounted for to the nearest whole percent (%)					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:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year					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)	
CORNER OLD HWY & WATER STRI 1		362	8	100,800	Yes	1

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		1
Location	BLANK		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	GOULD		5
Year Installed	1986		6
Type	SUBMERSIBLE		7
Actual Capacity (gpm)	130		8
Pump Motor or Standby Engine Mfr	FURNES		10
Year Installed	1986		11
Type	ELECTRIC		12
Horsepower	15		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			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	211		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			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	4.000	80				80
M	D	6.000	11,865				11,865
Total Within Municipality			11,945	0	0	0	11,945
Total Utility			11,945	0	0	0	11,945

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	100				100	13	1
M	1.000	7				7		2
M	2.000	1				1		3
M	4.000	1				1		4
Total Utility		109	0	0	0	109	13	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	147				147	14	1
1.000	6				6	1	2
2.000	1				1		3
3.000	1				1		4
Total:	155	0	0	0	155	15	

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	90	11		5		41	147	1
1.000	2		1	2		1	6	2
2.000						1	1	3
3.000						1	1	4
Total:	92	11	1	7	0	44	155	

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	24				24	2
Total Fire Hydrants	24	0	0	0	24	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	26
Number of distribution system valves end of year:	47
Number of distribution valves operated during year:	31

WATER OPERATING SECTION FOOTNOTES

NONE