



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF RIDGEWAY WATER UTILITY

Principal Office: 113 DOUGHERTY COURT
P.O. BOX 128
RIDGEWAY, WI 53582

For the Year Ended: DECEMBER 31, 1998

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF RIDGEWAY WATER UTILITY

Utility Address: 113 DOUGHERTY COURT

P.O. BOX 128

RIDGEWAY, WI 53582

When was utility organized? 1/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DORREN NICHOLS

Title: CLERK-TREASURER

Office Address:

113 DOUGHERTY COURT

P.O. BOX 128

RIDGEWAY, WI 53582

Telephone: (608) 924 - 5881

Fax Number: (608) 924 - 2056

E-mail Address:

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

Name: MR JAMES R FRECHETTE CPA

Title: CPA

Office Address: JAMES R FRECHETTE, CPA

W339S9511 HARVEST CT.

MUKWONAGO, WI 53149

Telephone: (414) 594 - 3995

Fax Number: (414) 594 - 3996

E-mail Address: COPPER05@WCF.NET

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: MR DALE CULLEN
Title: DEPARTMENT HEAD

Office Address:

113 DOUGHERTY COURT
P.O. BOX 128
RIDGEWAY, WI 53582

Telephone: (608) 924 - 5881

Fax Number: (608) 924 - 2056

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

BRUCE BJORGE, VILLAGE TRUSTEE
RUSSEL DOBSON, VILLAGE TRUSTEE
HELENE GILBERTSON, VILLAGE TRUSTEE
GENE MCSHERRY, VILLAGE TRUSTEE
LORI K MURPHY, VILLAGE PRESIDENT
PATRICIA PAILING, VILLAGE TRUSTEE
CHARLES WALCZAK, VILLAGE TRUSTEE

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:

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)	105,704	107,463	1
Operating Expenses:			
Operation and Maintenance Expense (401)	28,627	29,676	2
Depreciation Expense (403)	19,409	18,867	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,252	17,971	5
Total Operating Expenses	67,288	66,514	
Net Operating Income	38,416	40,949	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	38,416	40,949	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,304	3,925	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,304	3,925	
Total Income	42,720	44,874	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	42,720	44,874	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	5,873	6,350	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	5,873	6,350	
Net Income	36,847	38,524	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	117,806	79,282	19
Balance Transferred from Income (433)	36,847	38,524	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	154,653	117,806	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	4,037	4
INTEREST ON SPECIAL ASSESSMENTS	267	5
Total (Acct. 419):	4,304	
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	105,704	0	0	0	105,704	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	105,704	0	0	0	105,704	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,092,584	1,080,532	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	133,396	114,004	2
Net Utility Plant	959,188	966,528	
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	0	5
Other Investments (124)	2,091	2,848	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,091	2,848	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	46,622	41,120	8
Temporary Cash Investments (132)	62,441	58,932	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,064	15,911	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	53,790	25,868	14
Materials and Supplies (150)	4,702	5,527	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,158	1,230	17
Total Current and Accrued Assets	183,777	148,588	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,145,056	1,117,964	

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)	431,854	431,854	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	154,653	117,806	23
Total Proprietary Capital	586,507	549,660	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	99,772	111,101	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	99,772	111,101	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,786	724	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	18,076	17,049	31
Interest Accrued (237)	4,542	5,057	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	24,404	22,830	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	434,373	434,373	38
Total Liabilities and Other Credits	1,145,056	1,117,964	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,092,584	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,092,584	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	133,396	0	0	0	9
Total Accumulated Provision	133,396	0	0	0	
Net Utility Plant	959,188	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	114,004				114,004	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,409				19,409	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	483				483	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,892	0	0	0	19,892	13
Debits during year						14
Book cost of plant retired	500				500	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	500	0	0	0	500	19
Balance End of Year	133,396	0	0	0	133,396	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,702	5,527 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,702	5,527

**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	431,854 1
Changes during year (explain):	2
Balance end of year	431,854

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)					
1995 STATE TRUST FUND LOAN	09/06/1995	03/15/2005	5.75%	99,772	1
Total for Account 223				99,772	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	17,049	1
Accruals:		
Charged water department expense	19,252	2
Charged electric department expense		3
Charged sewer department expense	160	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>19,412</u>	
Taxes paid during year:		
County, state and local taxes	17,049	6
Social Security taxes	1,177	7
PSC Remainder Assessment	159	8
Other (explain):		
NONE		9
Total payments and other debits	<u>18,385</u>	
Balance end of year	<u><u>18,076</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1995 STATE TRUST FUND LOAN	5,057	5,873	6,388	4,542	2
Subtotal	5,057	5,873	6,388	4,542	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,057	5,873	6,388	4,542	

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	434,373	0	0	0	0	434,373	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	434,373	0	0	0	0	434,373	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	313,724					313,724	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):		
SPECIAL ASSESSMENTS RECEIVABLE	2,091	2
Total (Acct. 124):	2,091	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,064	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,064	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1998 PUBLIC FIRE PROTECTION AND OTHER ITEMS FROM VILLAGE	51,065	12
1998 NET ITEMS DUE FROM SEWER UTILITY	2,725	13
Total (Acct. 145):	53,790	
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	1,086,558	0	0	0	1,086,558	1
Materials and Supplies	5,114	0	0	0	5,114	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	123,700	0	0	0	123,700	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	434,373	0	0	0	434,373	6
Other (specify):					0	7
Average Net Rate Base	533,599	0	0	0	533,599	
Net Operating Income	38,416	0	0	0	38,416	8
Net Operating Income as a percent of Average Net Rate Base	7.20%	N/A	N/A	N/A	7.20%	

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	431,854	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	136,229	3
Other (Specify):		4
Total Average Proprietary Capital	568,083	
Net Income		
Net Income	36,847	5
Percent Return on Proprietary Capital	6.49%	

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

Identification and Ownership (Page iv)

ACCOUNTANTS COMPILATION REPORT

I have compiled the various schedules included in the 1998 Municipal Utility Annual Report of the Village of Ridgeway Water Utility as of December 31, 1998 and for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. I have not audited or reviewed the various schedules included in the 1998 Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on them.

The schedules included in the 1998 Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of the State of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the schedules included in the 1998 Municipal Utility Annual Report are not designed for those who are not informed about such differences.

March 16, 1999

JAMES R FRECHETTE, CPA

October 26, 1999

Ms. Dorren Nichols, Clerk Treasurer
Village of Ridgeway Municipal Water Utility
113 Dougherty Court
P.O. Box 128
Ridgeway, WI 53582-0128

1998 Analytical Review DWCCA-5090-PJL

Dear Ms. Nichols:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted that while you report just one new service as added during the year in column (d) of the Water Services schedule on page W-16, you report \$6,370 for additions during the year for Account 345, Services in column (c) of the Water Utility Plant in Service schedule on page W-8. Please provide a detailed breakdown of the costs totaling to the \$6,370 in Account 345. We also noted that there were no contributions for water services reported in column (b) of Account 271 on page F-17 as well as no changes during the year reported in Account 200 on page F-12. As

FINANCIAL SECTION FOOTNOTES

directed in the head notes of the Water Services schedule, please explain how the new service reported as added during 1998 was paid for.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\analytical review letters\Oct 26, 1999 rev letters L1.doc

cc: Ms. Lori K. Murphy, Village President

Response received 10/28/99.

The \$6,370 was for the payment by the utility to a contractor to move a lateral that to prevent the lateral from freezing.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	104,653	1
Total Sales of Water	104,653	
Other Operating Revenues		
Forfeited Discounts (470)	466	2
Other Water Revenues (474)	585	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,051	
Total Operating Revenues	105,704	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	20,681	5
General Operating Expenses (680-690)	7,946	6
Total Operation and Maintenance Expenses	28,627	
Other Operating Expenses		
Depreciation Expense (403)	19,409	7
Amortization Expense (404)	0	8
Taxes (408)	19,252	9
Total Other Operating Expenses	38,661	
Total Operating Expenses	67,288	
NET OPERATING INCOME	38,416	

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	237	9,698	50,987	4
Commercial	22	1,347	6,247	5
Industrial				6
Total Metered Sales to General Customers (461)	259	11,045	57,234	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		44,407	8
Other Sales to Public Authorities (464)	5	775	3,012	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	265	11,820	104,653	

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)	44,407	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)	44,407	
Forfeited Discounts (470):		
Customer late payment charges	466	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	466	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	425	7
Other (specify):		
RECONNECTION CHARGES	160	8
Total Other Water Revenues (474)	585	
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)	11,328	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	4,776	3
Chemicals (630)	0	4
Supplies and Expenses (640)	3,731	5
Repairs of Water Plant (650)	846	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	20,681	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,889	8
Office Supplies and Expenses (681)	1,083	9
Outside Services Employed (682)	1,559	10
Insurance Expense (684)	1,300	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	115	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	7,946	
 Total Operation and Maintenance Expenses	28,627	

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		18,076	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		160	2
Net property tax equivalent		17,916	
Social Security		1,177	3
PSC Remainder Assessment		159	4
Other (specify): NONE			5
Total tax expense		<u>19,252</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			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199152				3
County tax rate	mills		5.925819				4
Local tax rate	mills		3.970815				5
School tax rate	mills		12.308506				6
Voc. school tax rate	mills		1.705846				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.110138				10
Less: state credit	mills		1.892009				11
Net tax rate	mills		22.218129				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.970815				14
Combined School Tax Rate	mills		14.014352				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.985167				17
Total Tax Rate	mills		24.110138				18
Ratio of Local and School Tax to Total	dec.		0.745959				19
Total tax net of state credit	mills		22.218129				20
Net Local and School Tax Rate	mills		16.573806				21
Utility Plant, Jan. 1	\$	1,080,532	1,080,532				22
Materials & Supplies	\$	5,527	5,527				23
Subtotal	\$	1,086,059	1,086,059				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,086,059	1,086,059				26
Assessment Ratio	dec.		1.004192				27
Assessed Value	\$	1,090,612	1,090,612				28
Net Local & School Rate	mills		16.573806				29
Tax Equiv. Computed for Current Year	\$	18,076	18,076				30
Tax Equivalent per 1994 PSC Report	\$	16,788					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,076					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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,359		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)	112,207		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	119,566	0	
PUMPING PLANT			
Land and Land Rights (320)	408		12
Structures and Improvements (321)	18,321		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,293		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	57,022	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,606		23
Total Water Treatment Plant	1,606	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	445		24
Structures and Improvements (341)	0		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)			7,359 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)			112,207 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	119,566
PUMPING PLANT			
Land and Land Rights (320)			408 12
Structures and Improvements (321)			18,321 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			38,293 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	57,022
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,606 23
Total Water Treatment Plant	0	0	1,606
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			445 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)	322,878		26
Transmission and Distribution Mains (343)	443,416		27
Fire Mains (344)	0		28
Services (345)	73,073	6,370	29
Meters (346)	19,202		30
Hydrants (348)	33,261		31
Other Transmission and Distribution Plant (349)	669		32
Total Transmission and Distribution Plant	892,944	6,370	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	590		35
Computer Equipment (372.1)	823		36
Transportation Equipment (373)	4,748		37
Other General Equipment (379)	3,233	6,182	38
Other Tangible Property (390)	0		39
Total General Plant	9,394	6,182	
Total utility plant in service directly assignable	1,080,532	12,552	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,080,532	12,552	

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)			322,878 26
Transmission and Distribution Mains (343)			443,416 27
Fire Mains (344)			0 28
Services (345)	500		78,943 29
Meters (346)			19,202 30
Hydrants (348)			33,261 31
Other Transmission and Distribution Plant (349)			669 32
Total Transmission and Distribution Plant	500	0	898,814
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			590 35
Computer Equipment (372.1)			823 36
Transportation Equipment (373)			4,748 37
Other General Equipment (379)			9,415 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	15,576
Total utility plant in service directly assignable	500	0	1,092,584
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	500	0	1,092,584

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,627	1,627	1
February			1,557	1,557	2
March			1,568	1,568	3
April			1,827	1,827	4
May			1,666	1,666	5
June			1,602	1,602	6
July			1,595	1,595	7
August			1,581	1,581	8
September			1,578	1,578	9
October			1,614	1,614	10
November			1,719	1,719	11
December			1,817	1,817	12
Total for year	0	0	19,751	19,751	
Less: Measured or estimated water used in main flushing and water treatment during year				400	13
Less: Other utility use				2,000	14
Other utility use explanation: WATER MAIN BREAKS					15
Water pumped into distribution system				17,351	16
Less: Water sold				11,820	17
Losses and unaccounted for				5,531	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: UTILITY IS REPLACING MAINS AND INVESTIGATING LARGE PUMPAGE VARIANCES. LEAKS ARE BEING FIXED AS LOCATED.					20
Maximum gallons pumped by all methods in any one day during reporting year				89	21
Date of maximum: 11/18/1998					22
Cause of maximum: FLUSH HYDRANTS					23
Minimum gallons pumped by all methods in any one day during reporting year				29	24
Date of minimum: 5/9/1998					25
Total KWH used for pumping for the year				74,944	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	#1	734	12	144,000	Yes	1
WELL#2	#2	1,128	12	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#1	WELL#2		1
Location	WELL#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	MYERS	US MOTORS		5
Year Installed	1979	1985		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	120	225		8
Pump Motor or Standby Engine Mfr				9
	MYERS	US MOTORS		10
Year Installed	1979	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
				23
Year Installed				24
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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1993		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	135		6
Total capacity in gallons	150,000		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	0.500	0	0	0	0	0	1
M	D	0.750	0	0	0	0	0	2
M	D	1.000	0	0	0	0	0	3
M	D	2.000	0	0	0	0	0	4
M	D	6.000	11,644	0	0	0	11,644	5
M	D	8.000	8,433	0	0	0	8,433	6
Total Within Municipality			20,077	0	0	0	20,077	
Total Utility			20,077	0	0	0	20,077	

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	177	0	0	0	177		1
M	1.000	67	1	1	0	67		2
M	1.500	3	0	0	0	3		3
M	2.000	2	0	0	0	2		4
Total Utility		249	1	1	0	249	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	265	0	0	0	265	7	1
1.000	2	0	0	0	2	0	2
1.500	3	0	0	0	3	0	3
2.000	3	0	0	0	3	0	4
Total:	273	0	0	0	273	7	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	238	19	0	2	0	6	265	1
1.000	0	1	0	0	0	1	2	2
1.500	0	2	0	0	0	1	3	3
2.000	0	0	0	3	0	0	3	4
Total:	238	22	0	5	0	8	273	

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				0	1
Within Municipality	47				47	2
Total Fire Hydrants	47	0	0	0	47	
Flushing Hydrants						
	0				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:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C600 SALARIES AND WAGES

AMOUNT HIGHER FOR 1998 AS THERE WERE 2 FULL TIME EMPLOYEES FOR A PERIOD OF TIME AND MORE TIME WAS SPENT ON WATER UTILITY ITEMS THAN IN PRIOR YEAR.

Water Utility Plant in Service (Page W-08)

A/C 379 OTHER GENERAL EQUIPMENT

AMOUNT OF \$6,182 IS FOR A MODULAR PANEL SYSTEM FOR WORKING IN HOLES DURING WATER BREAKS, ETC.
