



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SISTER BAY WATER & SEWER ULILITY

Principal Office: 102 AUTUMN CT
P.O. BOX 91
SISTER BAY, WI 54234-0091

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: SISTER BAY WATER & SEWER ULILITY

Utility Address: 102 AUTUMN CT
P.O. BOX 91
SISTER BAY, WI 54234-0091

When was utility organized? 7/11/1972

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JEANETTE JOHNSON

Title: UTILITIES CLERK

Office Address:

P.O. BOX 91
SISTER BAY, WI 54234

Telephone: (920) 854 - 4101

Fax Number: (920) 854 - 9637

E-mail Address:

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

Name: JONET & FOUNTAIN LLP

Title:

Office Address: JONET & FOUNTAIN LLP

200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

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

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

Name: JONET & FOUNTAIN LLP

Title:

Office Address: JONET & FOUNTAIN LLP

200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 2/3/1999

Period covered by most recent audit: January 1 to December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. STEVEN JACOBSON

Title: SUPERINTENDENT

Office Address:

SAME AS UTILITY

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: Village of Sister Bay Board

Names of members of utility commission/committee:

MR RON KANE, VILLAGE ADMINISTRATOR

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? YES

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: JONET AND FOUNTAIN LLP
200 S WASHINGTON
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Contact Person: MR. MICHAEL KONECNY

Title: AUDIT PARTNER

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1998 12/31/1998

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

General ledger accounting.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	196,454	185,063	1
Operating Expenses:			
Operation and Maintenance Expense (401)	95,330	114,160	2
Depreciation Expense (403)	45,878	39,898	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,208	24,010	5
Total Operating Expenses	171,416	178,068	
Net Operating Income	25,038	6,995	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,038	6,995	
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)	65,953	45,099	9
Miscellaneous Nonoperating Income (421)	(131,735)	(116,337)	10
Total Other Income	(65,782)	(71,238)	
Total Income	(40,744)	(64,243)	
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	(40,744)	(64,243)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	107,462	115,685	13
Amortization of Debt Discount and Expense (428)	26,535	26,535	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	14,435	3,879	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	148,432	146,099	
Net Income	(189,176)	(210,342)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(19,013)	113,177	19
Balance Transferred from Income (433)	(189,176)	(210,342)	20
Miscellaneous Credits to Surplus (434)	123,585	117,567	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	(71,376)	39,415	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(13,228)	(19,013)	

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 cash and investments	46,167	4
Interest on special assessments	19,786	5
Total (Acct. 419):	65,953	
Miscellaneous Nonoperating Income (421):		
Nonregulated sewer utility	(240,670)	6
Interest subsidies from other municipalities	108,935	7
Total (Acct. 421):	(131,735)	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax equivalent waived	26,685	10
Amortization of construction grants	96,900	11
Total (Acct. 434):	123,585	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(71,376)	13
Total (Acct. 436)--Debit:	(71,376)	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	196,454	0	0	0	196,454	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	196,454	0	0	0	196,454	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,862,022	2,798,421	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	458,472	411,217	2
Net Utility Plant	2,403,550	2,387,204	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	8,832,624	8,672,829	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,421,812	2,228,729	4
Net Nonutility Property	6,410,812	6,444,100	
Investment in Municipality (123)	0	0	5
Other Investments (124)	292,656	319,763	6
Special Funds (125)	565,467	593,659	7
Total Other Property and Investments	7,268,935	7,357,522	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	14,397	17,235	8
Temporary Cash Investments (132)	542,708	551,944	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,921	39,933	11
Other Accounts Receivable (143)	50,830	51,478	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	97,443	91,603	14
Materials and Supplies (150)	7,935	9,312	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	760,234	761,505	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	265,354	291,890	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	265,354	291,890	
Total Assets and Other Debits	10,698,073	10,798,121	

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)	789,039	706,025	21
Appropriated Earned Surplus (215)	209,307	280,683	22
Unappropriated Earned Surplus (216)	(13,228)	(19,013)	23
Total Proprietary Capital	985,118	967,695	
LONG-TERM DEBT			
Bonds (221)	2,015,000	2,150,000	24
Advances from Municipality (223)	270,000	300,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,285,000	2,450,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	20,469	9,120	28
Payables to Municipality (233)	9,596	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	19,072	20,810	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	49,137	29,930	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	13,917	10,629	36
Total Deferred Credits	13,917	10,629	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,364,901	7,339,867	38
Total Liabilities and Other Credits	10,698,073	10,798,121	

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)	2,862,022	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	2,862,022	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	458,472	0	0	0	9
Total Accumulated Provision	458,472	0	0	0	
Net Utility Plant	2,403,550	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	411,217				411,217	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,878				45,878	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,207				2,207	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	48,085	0	0	0	48,085	13
Debits during year						14
Book cost of plant retired	830				830	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	830	0	0	0	830	19
Balance End of Year	458,472	0	0	0	458,472	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	8,672,829	196,692	70,000	8,799,521	1
Other (specify):					
Construction work in progress	0	158,743	125,640	33,103	2
Total Nonutility Property (121)	8,672,829	355,435	195,640	8,832,624	
Less accum. prov. depr. & amort. (122)	2,228,729	263,083	70,000	2,421,812	3
Net Nonutility Property	6,444,100	92,352	125,640	6,410,812	

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	7,935	9,312 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	7,935	9,312

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bond Discount	26,535	428	265,354	1
Total			<u><u>265,354</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	706,025	1
Changes during year (explain):		
Village of Sister Bay's contribution toward debt payments	83,014	2
Balance end of year	<u>789,039</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)	
WWTP mortg. rev. bonds	10/15/1989	11/01/1999	6.80%	190,000	1
Refunding bonds	02/01/1994	11/01/2009	4.90%	1,825,000	2
Total Bonds (Account 221):				2,015,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Baylake Bank - Note Payable	10/27/1997	10/27/2002	4.90%	270,000	1
Total for Account 223				270,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	30,208	2
Charged electric department expense		3
Charged sewer department expense	343	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>30,551</u>	
Taxes paid during year:		
County, state and local taxes	26,685	6
Social Security taxes	3,622	7
PSC Remainder Assessment	244	8
Other (explain):		
NONE		9
Total payments and other debits	<u>30,551</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WWTP Mortg Rev Bonds	2,578	14,214	15,470	1,322	1
Rev Refunding bonds	15,578	93,248	93,465	15,361	2
Subtotal	18,156	107,462	108,935	16,683	
Advances from Municipality (223)					
State Trust fund loan	0			0	3
Note Payable - Baylake Bank	2,654	14,435	14,700	2,389	4
Subtotal	2,654	14,435	14,700	2,389	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	20,810	121,897	123,635	19,072	

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	1,723,658	0	0	5,616,209	0	7,339,867	1
Add credits during year:							
For Services						0	2
For Mains	16,706			20,950		37,656	3
Other (specify):							
Connection charges				30,090		30,090	4
Hydrants	2,200					2,200	5
Other municipalities				51,988		51,988	6
Deduct charges (specify):							
Amortization of state grants				96,900		96,900	7
NONE						0	8
Balance End of Year	1,742,564	0	0	5,622,337	0	7,364,901	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	228,500			3,774,299		4,002,799	9

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	292,656	2
Total (Acct. 124):	292,656	
Special Funds (125):		
Restricted cash and investments	565,467	3
Total (Acct. 125):	565,467	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,921	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	46,921	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	48,835	9
Merchandising, jobbing and contract work		10
Other (specify):		
Holding tanks and miscellaneous	1,995	11
Total (Acct. 143):	50,830	
Receivables from Municipality (145):		
Special assessments and delinquent utility on tax roll	97,443	12
Total (Acct. 145):	97,443	
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):		
Insurance premiums due to viilage	9,596	16
Total (Acct. 233):	9,596	
Other Deferred Credits (253):		
Amounts held from various muni's to apply toward future debt payments	13,917	17
Total (Acct. 253):	13,917	

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	2,830,221	0	0	0	2,830,221	1
Materials and Supplies	8,623	0	0	0	8,623	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	434,844	0	0	0	434,844	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,733,111	0	0	0	1,733,111	6
Other (specify):						
NONE					0	7
Average Net Rate Base	670,889	0	0	0	670,889	
Net Operating Income	25,038	0	0	0	25,038	8
Net Operating Income as a percent of Average Net Rate Base						
	3.73%	N/A	N/A	N/A	3.73%	

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	747,532	1
Appropriated Earned Surplus	244,995	2
Unappropriated Earned Surplus	(16,120)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	976,407	
Net Income		
Net Income	(189,176)	5
Percent Return on Proprietary Capital	-19.37%	

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)

Response received 8/13/99 from Michael Konecny, CPA for utility:

Item 1: a/c 271 was deferred water main previously unrecorded. No services installed or assessed at this time.

Item 2: \$96,900 for a sewer DNR grant (sewer is not regulated).

Item 3: General operating expenses decreased because in 1997 there were \$11,000 of consulting engineering services relating to future additions to plant.

Item 4: revisions to gallons sold and Liberty Grove S.D. provided.
ele

July 21, 1999

Ms. Jeanette Johnson, Utilities Clerk
Sister Bay Water And Sewer Utility
P.O. Box 91
Sister Bay, WI 54234-0091

1998 Analytical Review DWCCA-5500-ELE

Dear Ms. Johnson:

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:

1. During our review, we noted additions reported to both Water Mains and Water Services schedules, pages W-15 and W-16. Footnotes on both those schedules indicate financing was through refunding bonds. We also noted that \$16,706 is reported in Account 271, Contributions in Aid of Construction, for mains. Please indicate who contributed this amount. If it was customers, was this amount from a special assessment? In addition, please confirm there were no contributions for the services reported added on page W-16.

2. During our review, we noted \$96,900 reported in Account 434, Miscellaneous Credits to Surplus, page F-2, described as "amortization of constructions grants". Please provide the date of the Commission authorization for the amortization of this grant.

3. During our review, we noted that the total reported for General Operating Expenses, reported on page W-1, decreased over 30% from 1997. Please provide a brief explanation of this decrease.

4. During our review, we noted that a 29% water loss is reported on page W-10 with an explanation of "none." In 1997, only an 8% water loss was reported. We also noted that, while gallons of water sold increased only

FINANCIAL SECTION FOOTNOTES

slightly from 1997, gallons pumped increased significantly. Due to the large volume of unaccounted for water indicated on page W-10, and the significant increase in pumpage vs. sales, we recommend that an investigation of losses be performed. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. You may be aware that the Wisconsin Rural Water Association has been able to assist many communities with investigating losses. Their phone number in Plover, Wisconsin is (715) 344-7778. For any questions on this recommendation, please contact Peter Feneht in our office at (608) 266-5614. Your water loss will be reviewed again in 1999.

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) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 21 1999 rev letters e 1.doc

cc: Mr. Ron Kane, Village Administrator
Mr. Peter Feneht

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	186,742	1
Total Sales of Water	186,742	
Other Operating Revenues		
Forfeited Discounts (470)	287	2
Other Water Revenues (474)	9,425	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	9,712	
Total Operating Revenues	196,454	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	67,525	5
General Operating Expenses (680-690)	27,805	6
Total Operation and Maintenance Expenses	95,330	
Other Operating Expenses		
Depreciation Expense (403)	45,878	7
Amortization Expense (404)		8
Taxes (408)	30,208	9
Total Other Operating Expenses	76,086	
Total Operating Expenses	171,416	
NET OPERATING INCOME	25,038	

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	632	24,392	77,731	4
Commercial	173	36,721	60,003	5
Industrial				6
Total Metered Sales to General Customers (461)	805	61,113	137,734	
Private Fire Protection Service (462)	5		968	7
Public Fire Protection Service (463)	1		38,299	8
Other Sales to Public Authorities (464)	9	1,466	9,741	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	821	62,579	186,742	

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)	38,299	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)	38,299	
Forfeited Discounts (470):		
Customer late payment charges	287	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	287	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
Admin charges to Liberty Grove Sanitary District	1,861	8
Labor charges to Liberty Grove Sanitary District	1,156	9
Return on net investment in meters charged to nonregulated sewer department	2,645	10
Reconnection charges and permits - labor and misc	3,763	11
Total Other Water Revenues (474)	9,425	
Amortization of Construction Grants (475):		
NONE		12
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)	33,753	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,955	3
Chemicals (630)	292	4
Supplies and Expenses (640)	9,035	5
Repairs of Water Plant (650)	11,145	6
Transportation Expenses (660)	2,345	7
Total Plant Operation and Maintenance Expenses	67,525	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,281	8
Office Supplies and Expenses (681)	3,321	9
Outside Services Employed (682)	5,919	10
Insurance Expense (684)	3,198	11
Employees Pensions and Benefits (686)	9,357	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,729	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	27,805	
 Total Operation and Maintenance Expenses	 95,330	

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		26,685	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		343	2
Net property tax equivalent		26,342	
Social Security		3,622	3
PSC Remainder Assessment		244	4
Other (specify): NONE			5
Total tax expense		<u>30,208</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			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.272116				3
County tax rate	mills		5.768333				4
Local tax rate	mills		6.824042				5
School tax rate	mills		4.926202				6
Voc. school tax rate	mills		1.768375				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.559068				10
Less: state credit	mills		0.854660				11
Net tax rate	mills		18.704408				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.824042				14
Combined School Tax Rate	mills		6.694577				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.518619				17
Total Tax Rate	mills		19.559068				18
Ratio of Local and School Tax to Total	dec.		0.691169				19
Total tax net of state credit	mills		18.704408				20
Net Local and School Tax Rate	mills		12.927905				21
Utility Plant, Jan. 1	\$	2,798,421	2,798,421				22
Materials & Supplies	\$	9,312	9,312				23
Subtotal	\$	2,807,733	2,807,733				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,807,733	2,807,733				26
Assessment Ratio	dec.		0.735171				27
Assessed Value	\$	2,064,164	2,064,164				28
Net Local & School Rate	mills		12.927905				29
Tax Equiv. Computed for Current Year	\$	26,685	26,685				30
Tax Equivalent per 1994 PSC Report	\$	23,137					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	26,685					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)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	17,849		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	17,849	0	
PUMPING PLANT			
Land and Land Rights (320)	3,000		12
Structures and Improvements (321)	60,231		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	45,194		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,682		20
Total Pumping Plant	115,107	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,437		23
Total Water Treatment Plant	21,437	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		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)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			17,849	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	17,849	
PUMPING PLANT				
Land and Land Rights (320)			3,000	12
Structures and Improvements (321)			60,231	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			45,194	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,682	20
Total Pumping Plant	0	0	115,107	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,437	23
Total Water Treatment Plant	0	0	21,437	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	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)	501,909		26
Transmission and Distribution Mains (343)	1,670,201	52,001	27
Fire Mains (344)	0		28
Services (345)	208,144	4,844	29
Meters (346)	72,283	3,392	30
Hydrants (348)	169,165	4,194	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,622,202	64,431	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,160		35
Computer Equipment (372.1)	3,794		36
Transportation Equipment (373)	14,482		37
Other General Equipment (379)	1,890		38
Other Tangible Property (390)	0		39
Total General Plant	21,326	0	
Total utility plant in service directly assignable	2,798,421	64,431	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,798,421	64,431	

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)			501,909 26
Transmission and Distribution Mains (343)			1,722,202 27
Fire Mains (344)			0 28
Services (345)			212,988 29
Meters (346)	830		74,845 30
Hydrants (348)			173,359 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	830	0	2,685,803
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,160 35
Computer Equipment (372.1)			3,794 36
Transportation Equipment (373)			14,482 37
Other General Equipment (379)			1,890 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	21,326
Total utility plant in service directly assignable	830	0	2,862,022
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	830	0	2,862,022

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			4,131	4,131	1
February			3,328	3,328	2
March			3,546	3,546	3
April			4,783	4,783	4
May			8,125	8,125	5
June			9,270	9,270	6
July			14,973	14,973	7
August			13,561	13,561	8
September			8,221	8,221	9
October			8,335	8,335	10
November			4,661	4,661	11
December			4,359	4,359	12
Total for year	0	0	87,293	87,293	
Less: Measured or estimated water used in main flushing and water treatment during year				1,264	13
Less: Other utility use				8,528	14
Other utility use explanation:					15
Main breaks and sales to Liberty Grove Sanitary District					
Water pumped into distribution system				77,501	16
Less: Water sold				62,579	17
Losses and unaccounted for				14,922	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
none					
Maximum gallons pumped by all methods in any one day during reporting year				698	21
Date of maximum: 7/27/1998					22
Cause of maximum:					23
Dry conditions					
Minimum gallons pumped by all methods in any one day during reporting year				85	24
Date of minimum: 2/6/1998					25
Total KWH used for pumping for the year				190,983	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)	
225 SCANDIA	#1	208	6	5,406	Yes	1
HWY 57	#2	305	6	5,306	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	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	WESTINGHOUSE	WESTINGHOUSE	5
Year Installed	1973	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	450	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMER	ALLIS CHALMER	10
Year Installed	1973	1973	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	3
Year constructed	1972	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	48	140	6
Total capacity in gallons	100,000	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	6.000	11,367	0	0	0	11,367	1
M	D	8.000	60,919	1,146	0	0	62,065	2
M	D	10.000	480	0	0	0	480	3
M	D	12.000	2,269	0	0	0	2,269	4
Total Within Municipality			75,035	1,146	0	0	76,181	
Total Utility			75,035	1,146	0	0	76,181	

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	243	0	0	0	243		1
M	1.000	257	4	0	0	261		2
M	1.250	17	0	0	0	17		3
M	1.500	70	0	0	0	70		4
M	2.000	39	0	0	0	39		5
M	4.000	16	0	0	0	16		6
M	6.000	3	1	0	0	4		7
M	8.000	3	0	0	0	3		8
Total Utility		648	5	0	0	653	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)	
0.625	322	0	32	0	290	77	1
0.750	575	71	3	0	643	15	2
1.000	44	0	0	0	44	4	3
1.250	1	0	0	0	1	0	4
1.500	20	2	2	0	20	1	5
2.000	27	0	0	0	27	0	6
3.000	4	0	0	0	4	0	7
Total:	993	73	37	0	1,029	97	

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	200	71	0	4	0	15	290	1
0.750	506	55	0	6	0	76	643	2
1.000	6	28	0	3	0	7	44	3
1.250	0	1	0	0	0	0	1	4
1.500	4	11	0	0	0	5	20	5
2.000	11	13	0	1	0	2	27	6
3.000	0	4	0	0	0	0	4	7
Total:	727	183	0	14	0	105	1,029	

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	157	3			160	2
Total Fire Hydrants	157	3	0	0	160	
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:	159
Number of distribution system valves end of year:	207
Number of distribution valves operated during year:	207

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

residential, commercial and public authorities gallons revised 8/16/99 per letter from Michael Konecny, CPA. ele

Pumping and Purchased Water Statistics (Page W-10)

sales to Liberty Grove S.D. revised per letter from Michael Konecny, CPA, 8/16/99 ele

Water Mains (Page W-15)

Financed through the use of refunding bonds.

Water Services (Page W-16)

New water services added due to the completion of a sanitary sewer and watermain extension project. Financed through the use of refunding bonds.
