



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF SOLDIERS GROVE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 121
SOLDIERS GROVE, WI 54655

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.

SIGNATURE PAGE

I ARDELLE KNUTSON of
(Person responsible for accounts)

VILLAGE OF SOLDIERS GROVE MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/26/1999
(Date)

CLERK/ TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF SOLDIERS GROVE MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 121
SOLDIERS GROVE, WI 54655

When was utility organized? 1/1/1997

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ARDELLE KNUTSON

Title: VILLAGE CLERK

Office Address:

P.O. BOX 121
SOLDIERS GROVE, WI 54655

Telephone: (608) 624 - 3264

Fax Number: (608) 624 - 5209

E-mail Address:

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

Name: KIESLING ASSOCIATES, LLP

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: KIESLING ASSOCIATES, LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

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: KIESLING ASSOCIATES, LLP

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: KIESLING ASSOCIATES, LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 12/31/1997

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: JERRY MORAN

Title:

Office Address:

P.O. BOX 121
SOLDIERS GROVE, WI 54655

Telephone: (608) 624 - 3264

Fax Number: (608) 624 - 5209

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- BRIAN CAMPBELL, TRUSTEE
 - GORDON COPUS, TRUSTEE
 - IRVING DAVIDSON, PRESIDENT
 - ROY DAVIDSON, TRUSTEE
 - ROBERT FROISETH, TRUSTEE
 - STEVE GEORGE, TRUSTEE
 - STANLEY TURBEN, TRUSTEE
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	93,610	89,357	1
Operating Expenses:			
Operation and Maintenance Expense (401)	27,593	29,313	2
Depreciation Expense (403)	20,127	19,822	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,956	30,839	5
Total Operating Expenses	78,676	79,974	
Net Operating Income	14,934	9,383	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	14,934	9,383	
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)	3,852	4,318	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,852	4,318	
Total Income	18,786	13,701	
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	18,786	13,701	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,128	18,090	13
Amortization of Debt Discount and Expense (428)	8,468	1,048	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,500	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	24,096	19,138	
Net Income	(5,310)	(5,437)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	181,772	166,894	19
Balance Transferred from Income (433)	(5,310)	(5,437)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	(20,315)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	176,462	181,772	

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	3,852	4
Total (Acct. 419):	3,852	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	93,610	0	0	0	93,610	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	93,610	0	0	0	93,610	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,300,944	1,283,740	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	132,989	112,791	2
Net Utility Plant	1,167,955	1,170,949	
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)	0	0	6
Special Funds (125)	464	17,936	7
Total Other Property and Investments	464	17,936	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	93,568	80,333	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,193	12,608	11
Other Accounts Receivable (143)	2,194	689	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,449	2,264	14
Materials and Supplies (150)	930	930	15
Prepayments (165)	26	402	16
Other Current and Accrued Assets (170)	14,138		17
Total Current and Accrued Assets	126,498	97,226	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	8,468	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	8,468	
Total Assets and Other Debits	1,294,917	1,294,579	

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)	232,071	215,804	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	176,462	181,772	23
Total Proprietary Capital	408,533	397,576	
LONG-TERM DEBT			
Bonds (221)	0	200,000	24
Advances from Municipality (223)	120,000	0	25
Other long-Term Debt (224)	82,845	23,845	26
Total Long-Term Debt	202,845	223,845	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	729	28
Payables to Municipality (233)	10,869	17,229	29
Customer Deposits (235)			30
Taxes Accrued (236)	3,631	2,754	31
Interest Accrued (237)	4,637	6,202	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	19,137	26,914	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	664,402	646,244	38
Total Liabilities and Other Credits	1,294,917	1,294,579	

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)	1,300,944	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	1,300,944	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	132,989	0	0	0	9
Total Accumulated Provision	132,989	0	0	0	
Net Utility Plant	1,167,955	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	112,791				112,791	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,127				20,127	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	491				491	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,618	0	0	0	20,618	13
Debits during year						14
Book cost of plant retired	420				420	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	420	0	0	0	420	19
Balance End of Year	132,989	0	0	0	132,989	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.67%					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	930	930 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	930	930

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
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	215,804	1
Changes during year (explain):		
TID CONTRIBUTION	16,267	2
Balance end of year	<u><u>232,071</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	08/28/1998	08/10/2003	5.00%	120,000	1
Total for Account 223				120,000	
Other Long-Term Debt (224)					
GENERAL OBLIGATION PROMISSORY NOTE	07/09/1998	08/10/2003	5.15%	65,000	2
GENERAL OBLIGATION DEBT	06/06/1992	06/06/2001	8.00%	17,845	3
Total for Account 224				82,845	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	2,754	1
Accruals:		
Charged water department expense	30,956	2
Charged electric department expense		3
Charged sewer department expense	143	4
Other (explain):		
NONE		5
Total Accruals and other credits	31,099	
Taxes paid during year:		
County, state and local taxes	29,000	6
Social Security taxes	1,111	7
PSC Remainder Assessment	111	8
Other (explain):		
NONE		9
Total payments and other debits	30,222	
Balance end of year	3,631	

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)					
WATER MRBS	5,103	10,207	15,310	0	1
Subtotal	5,103	10,207	15,310	0	
Advances from Municipality (223)					
WATER ADVANCE	0	2,500		2,500	2
Subtotal	0	2,500	0	2,500	
Other long-Term Debt (224)					
GENERAL OBLIGATION DEBT	1,099	1,608	1,883	824	3
GENERAL OBLIGATION PROMISSORY NOTE		1,313		1,313	4
Subtotal	1,099	2,921	1,883	2,137	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,202	15,628	17,193	4,637	

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	646,244	0	0	0	0	646,244	1
Add credits during year:							
For Services	1,871					1,871	2
For Mains						0	3
Other (specify):							
SPECIAL ASSESSMENT	16,287					16,287	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	664,402	0	0	0	0	664,402	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	312,953					312,953	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
FMHA DEBT SERVICE & REDEMPTION	464	3
Total (Acct. 125):	464	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,193	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,193	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
UTILITY BILLS ON TAX ROLL	1,505	11
INTEREST RECEIVABLE/HOOKUP FEES	689	12
Total (Acct. 143):	2,194	
Receivables from Municipality (145):		
DUE FROM GENERAL - PUBLIC FIRE PROTECTION	190	13
DUE FROM SEWER - WATER DEPOSIT MADE IN SEWER	3,837	14
DUE FROM SEWER - WATER/SEWER ALLOCATION	1,187	15
DUE FROM TAX AGENCY	235	16
Total (Acct. 145):	5,449	
Prepayments (165):		
INSURANCE	26	17
Total (Acct. 165):	26	

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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND - PAYROLL & RELATED BENEFITS	10,869	20
Total (Acct. 233):	10,869	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,282,408	0	0	0	1,282,408	1
Materials and Supplies	930	0	0	0	930	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	122,890	0	0	0	122,890	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	655,323	0	0	0	655,323	6
Other (specify):					0	7
Average Net Rate Base	505,125	0	0	0	505,125	
Net Operating Income	14,934	0	0	0	14,934	8
Net Operating Income as a percent of Average Net Rate Base	2.96%	N/A	N/A	N/A	2.96%	

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	223,937	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	179,117	3
Other (Specify):		4
Total Average Proprietary Capital	403,054	
Net Income		
Net Income	(5,310)	5
Percent Return on Proprietary Capital	-1.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

THE UTILITY HAD SOME EXTENSIONS OF SERVICE IN 1998 FINANCED BY SPECIAL ASSESSMENTS.

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.

COREY JONES IS THE NEW WATER UTILITY SUPERINTENDENT EFFECTIVE JANUARY 1, 1999.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(KIESLING ASSOCIATES LLP LETTERHEAD)

To the Members of the Board of Trustees
The Village of Soldiers Grove
Soldiers Grove, Wisconsin 54655

We have compiled the balance sheets of the Soldiers Grove Municipal Water Utility as of December 31, 1998 and 1997, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES, LLP
Viroqua, Wisconsin
March 26, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 30, 1999

Ms. Ardelle Knutson, Village Clerk
Village of Soldiers Grove Municipal Water Utility
P.O. Box 121
Soldiers Grove, WI 54655-0121

1998 Analytical Review DWCCA-5520-ELE

Dear Ms. Knutson:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\june 30 1999 letters.doc

cc: Mr. Irving Davidson, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	92,505	1
Total Sales of Water	92,505	
Other Operating Revenues		
Forfeited Discounts (470)	539	2
Other Water Revenues (474)	566	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,105	
Total Operating Revenues	93,610	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	14,865	5
General Operating Expenses (680-690)	12,728	6
Total Operation and Maintenance Expenses	27,593	
Other Operating Expenses		
Depreciation Expense (403)	20,127	7
Amortization Expense (404)		8
Taxes (408)	30,956	9
Total Other Operating Expenses	51,083	
Total Operating Expenses	78,676	
NET OPERATING INCOME	14,934	

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	3	108	309	1
Commercial	2	72	214	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	180	523	
Metered Sales to General Customers (461)				
Residential	187	8,134	27,873	4
Commercial	27	4,534	13,757	5
Industrial	1	2,840	6,003	6
Total Metered Sales to General Customers (461)	215	15,508	47,633	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		42,590	8
Other Sales to Public Authorities (464)	13	227	1,759	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	234	15,915	92,505	

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)	42,590	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)	42,590	
Forfeited Discounts (470):		
Customer late payment charges	539	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	539	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	552	7
Other (specify):		
METER CHARGE	14	8
Total Other Water Revenues (474)	566	
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)	10,294	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,046	3
Chemicals (630)	1,486	4
Supplies and Expenses (640)	695	5
Repairs of Water Plant (650)	344	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	14,865	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,710	8
Office Supplies and Expenses (681)	538	9
Outside Services Employed (682)	2,847	10
Insurance Expense (684)	1,660	11
Employees Pensions and Benefits (686)	3,379	12
Regulatory Commission Expenses (688)	113	13
Miscellaneous General Expenses (689)	481	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,728	
 Total Operation and Maintenance Expenses	 27,593	

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		29,877	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		143	2
Net property tax equivalent		29,734	
Social Security		1,111	3
PSC Remainder Assessment		111	4
Other (specify): NONE			5
Total tax expense		<u>30,956</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			Crawford				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235170				3
County tax rate	mills		6.987330				4
Local tax rate	mills		6.326880				5
School tax rate	mills		14.133490				6
Voc. school tax rate	mills		2.014330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.697200				10
Less: state credit	mills		1.634840				11
Net tax rate	mills		28.062360				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.326880				14
Combined School Tax Rate	mills		16.147820				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.474700				17
Total Tax Rate	mills		29.697200				18
Ratio of Local and School Tax to Total	dec.		0.756795				19
Total tax net of state credit	mills		28.062360				20
Net Local and School Tax Rate	mills		21.237461				21
Utility Plant, Jan. 1	\$	1,283,740	1,283,740				22
Materials & Supplies	\$	930	930				23
Subtotal	\$	1,284,670	1,284,670				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,284,670	1,284,670				26
Assessment Ratio	dec.		0.852229				27
Assessed Value	\$	1,094,833	1,094,833				28
Net Local & School Rate	mills		21.237461				29
Tax Equiv. Computed for Current Year	\$	23,251	23,251				30
Tax Equivalent per 1994 PSC Report	\$	29,877					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	29,877					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)	75		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)	42,433		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	42,508	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	51,219		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	16,835		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	68,054	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,711		23
Total Water Treatment Plant	5,711	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	47,718		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)			75 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)			42,433 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	42,508
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			51,219 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			16,835 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	68,054
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,711 23
Total Water Treatment Plant	0	0	5,711
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			47,718 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)	125,475		26
Transmission and Distribution Mains (343)	777,018	26,521	27
Fire Mains (344)	0		28
Services (345)	115,443	6,025	29
Meters (346)	15,846	1,446	30
Hydrants (348)	55,066	3,500	31
Other Transmission and Distribution Plant (349)	119		32
Total Transmission and Distribution Plant	1,136,685	37,492	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,147		36
Transportation Equipment (373)	3,000		37
Other General Equipment (379)	4,767		38
Other Tangible Property (390)	0		39
Total General Plant	10,914	0	
Total utility plant in service directly assignable	1,263,872	37,492	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,263,872	37,492	

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)			125,475 26
Transmission and Distribution Mains (343)			803,539 27
Fire Mains (344)			0 28
Services (345)			121,468 29
Meters (346)	420		16,872 30
Hydrants (348)			58,566 31
Other Transmission and Distribution Plant (349)			119 32
Total Transmission and Distribution Plant	420	0	1,173,757
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,147 36
Transportation Equipment (373)			3,000 37
Other General Equipment (379)			4,767 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	10,914
Total utility plant in service directly assignable	420	0	1,300,944
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	420	0	1,300,944

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			1,785	1,785	1
February			1,544	1,544	2
March			1,462	1,462	3
April			1,568	1,568	4
May			1,676	1,676	5
June			1,475	1,475	6
July			1,531	1,531	7
August			1,654	1,654	8
September			1,524	1,524	9
October			1,545	1,545	10
November			1,399	1,399	11
December			1,446	1,446	12
Total for year	0	0	18,609	18,609	
Less: Measured or estimated water used in main flushing and water treatment during year				150	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				18,459	16
Less: Water sold				15,915	17
Losses and unaccounted for				2,544	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				130	21
Date of maximum: 4/26/1998					22
Cause of maximum:					23
HOUSE FIRE					
Minimum gallons pumped by all methods in any one day during reporting year				24	24
Date of minimum: 5/25/1998					25
Total KWH used for pumping for the year				33,760	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)	
MILL STREET	1	363	10	6,000	Yes	1
NEW WELL ROAD	2	490	10	6,000	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	1	2	1
Location	101 MILL STREET	301 NEW WELL ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	F-M	F-M	5
Year Installed	1941	1979	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	456	220	8
Pump Motor or Standby Engine Mfr	F-M	F-M	9
Year Installed	1941	1979	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	25	25	12
			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4 5
Year constructed	1997	1997	6
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	80	73	9 10
Total capacity in gallons	32,000	100,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	Y		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	0.750	240	0	0	0	240	1
M	D	1.000	560	0	0	0	560	2
M	D	2.000	750	0	0	0	750	3
M	D	4.000	1,194	0	0	0	1,194	4
M	D	6.000	12,670	1,335	0	0	14,005	5
M	D	8.000	22,125	0	0	0	22,125	6
Total Within Municipality			37,539	1,335	0	0	38,874	
Total Utility			37,539	1,335	0	0	38,874	

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	191	7	0	0	198	15	1
M	1.000	43	0	0	0	43	20	2
M	1.250	4	0	0	0	4		3
M	1.500	6	0	0	0	6		4
M	2.000	3	0	0	0	3		5
M	4.000	3	0	0	0	3		6
Total Utility		250	7	0	0	257	35	

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	245	18	12	(10)	241	52	1
0.750	0			10	10		2
1.000	18	3	0	0	21	0	3
1.250	7	0	0	0	7	0	4
1.500	5	0	0	0	5	0	5
2.000	3	0	0	0	3	0	6
4.000	3	0	0	0	3	0	7
Total:	281	21	12	0	290	52	

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	185	1	0	4	0	51	241	1
0.750	4	3		3			10	2
1.000	1	10	0	4	0	6	21	3
1.250	0	6	0	1	0	0	7	4
1.500	0	5	0	0	0	0	5	5
2.000	0	3	0	0	0	0	3	6
4.000	0	1	1	1	0	0	3	7
Total:	190	29	1	13	0	57	290	

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	53	2			55	2
Total Fire Hydrants	53	2	0	0	55	
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:	55
Number of distribution system valves end of year:	131
Number of distribution valves operated during year:	70

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

MAIN ADDITIONS WERE FINANCED THROUGH CURRENT YEAR OPERATIONS AND SPECIAL ASSESSMENTS. THESE ARE STILL CONSIDERED CONSTRUCTION IN PROGRESS.

Water Services (Page W-16)

SERVICES ADDITIONS WERE FINANCED THROUGH CURRENT YEAR OPERATIONS AND SPECIAL ASSESSMENTS. THESE ARE STILL CONSIDERED CONSTRUCTION IN PROGRESS.

Meters (Page W-17)

ADJUSTMENTS WERE NECESSARY TO ADJUST METER COUNT TO ACTUAL PER METEF SUMMARY.
