



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Principal Office: 3800 CHURCH STREET
STEVENS POINT, WI 54481

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 DEBORAH LUTZ of
(Person responsible for accounts)

WHITING MUNICIPAL WATER & SEWER 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) 12/31/1998
(Date)

VILLAGE CLERK-TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Utility Address: 3800 CHURCH STREET
STEVENS POINT, WI 54481

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DEBORAH LUTZ
Title: VILLAGE CLERK-TREASURER

Office Address:
3800 CHURCH STREET
STEVENS POINT, WI 54481

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address:

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

Name: MR CLIFFORD A WIERNIK CPA
Title: PRINCIPAL

Office Address: SCHUMAKER, ROMENESKO & ASSOCIATES, SC
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address: www.sr-a.com

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: MR CLIFFORD A WIERNIK CPA
Title: PRINCIPAL

Office Address: SCHUMAKER, ROMENESKO & ASSOCIATES, SC
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address: www.sr-a.com

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

Period covered by most recent audit: 1-1-97 to 12-31-97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFF SCHLEGAL

Title: SUPERINTENDENT

Office Address:

3800 CHURCH STREET
STEVENS POINT, WI 54481

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR JERRY COURTNEY, BOARD MEMBER
- MR KIM HOPPENRATH, BOARD MEMBER
- MR CHUCK KELL, SECRETARY
- MS DOROTHY SNYDER, BOARD MEMBER
- MR CLETUS TEPP, CHAIRMAN

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:

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)	543,327	515,510	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	247,846	250,511	2
Depreciation Expense (403)	138,812	137,021	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	50,752	50,819	5
Total Operating Expenses	437,410	438,351	
Net Operating Income	105,917	77,159	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	105,917	77,159	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	38,227	53,515	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	38,227	53,515	
Total Income	144,144	130,674	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	144,144	130,674	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,385	19,492	14
Amortization of Debt Discount and Expense (428)	2,417	2,194	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	38,141	60,043	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	61,943	81,729	
Net Income	82,201	48,945	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	244,460	195,515	20
Balance Transferred from Income (433)	82,201	48,945	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	326,661	244,460	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Income from investments	35,446	5
Income from special investments	2,781	6
Total (Acct. 419):	38,227	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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 & 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):						
NONE					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	326,879	0	216,448	0	543,327	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,542				1,542	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	325,337	0	216,448	0	541,785	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	53,520		53,520	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	53,520		53,520	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	107,040	0	107,040	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,562,301	5,385,056	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,801,506	1,669,435	2
Net Utility Plant	3,760,795	3,715,621	
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)	51,859	61,968	6
Special Funds (125)	238,089	430,850	7
Total Other Property and Investments	289,948	492,818	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	73,766	94,867	8
Temporary Cash Investments (132)	381,954	371,983	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	97,928	97,029	11
Other Accounts Receivable (143)	277	9,485	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	799	14
Materials and Supplies (150)	14,566	5,205	15
Prepayments (165)	1,056	1,056	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	569,547	580,424	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,941	6,358	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	9,227	0	20
Total Deferred Debits	13,168	6,358	
Total Assets and Other Debits	4,633,458	4,795,221	

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)	651,306	641,550	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	326,661	244,460	23
Total Proprietary Capital	977,967	886,010	
LONG-TERM DEBT			
Bonds (221)	35,000	70,000	24
Advances from Municipality (223)	1,329,567	1,407,912	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,364,567	1,477,912	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	37,430	167,459	28
Payables to Municipality (233)	11,299	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,698	43,698	31
Interest Accrued (237)	44,868	70,410	32
Other Current and Accrued Liabilities (238)	2,456	1,841	33
Total Current and Accrued Liabilities	139,751	283,408	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,151,173	2,147,891	41
Total Liabilities and Other Credits	4,633,458	4,795,221	

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 (101)	2,746,179	2,816,122	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0	0			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,746,179	2,816,122	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	559,100	1,242,406	0	0	10
Total Accumulated Provision	559,100	1,242,406	0	0	
Net Utility Plant	2,187,079	1,573,716	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	504,529	1,164,906			1,669,435	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,725	79,087			138,812	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,270	(1,270)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	60,995	77,817	0	0	138,812	13
Debits during year						14
Book cost of plant retired	6,424	317			6,741	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,424	317	0	0	6,741	19
Balance End of Year	559,100	1,242,406	0	0	1,801,506	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.43%	2.90%				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):					
NONE	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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,925	5,105
Sewer utility	3,641	100
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,566	5,205

**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)				
Debt discount-bond anticipation notes	1,524	428	3,048	1
Unamortized debt discount	893	428	893	2
Total			3,941	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

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	641,550	1
Changes during year (explain):		
New village hall service: Water \$4878, Sewer \$4878	9,756	2
Balance end of year	<u><u>651,306</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)	
Joint W&S Mortgage Revenue Bonds	09/01/1964	09/01/1999	4.31%	35,000	1
Total Bonds (Account 221):				35,000	

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)					
State Trust Fund Loan	10/03/1990	03/15/2000	6.25%	20,067	1
State Trust Fund Loan	08/03/1994	03/15/2003	4.50%	58,119	2
State Trust Fund Loan	03/15/1995	03/15/2009	6.25%	558,172	3
State Trust Fund Loan	07/18/1996	03/15/2006	5.75%	75,069	4
State Trust Fund Loan	09/18/1996	03/15/2006	5.75%	107,635	5
State Trust Fund Loan	10/23/1996	03/15/2006	5.75%	41,823	6
State Trust Fund Loan	11/27/1996	03/15/2006	5.75%	50,623	7
State Trust Fund Loan	01/08/1997	03/15/2006	5.75%	8,791	8
State Trust Fund Loan	04/02/1997	03/15/2007	5.75%	4,268	9
General Obligation Notes	03/01/1997	03/01/2000	4.55%	405,000	10
Total for Account 223				1,329,567	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,698	1
Accruals:		
Charged water department expense	47,053	2
Charged electric department expense	0	3
Charged sewer department expense	3,699	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>50,752</u>	
Taxes paid during year:		
County, state and local taxes	43,698	6
Social Security taxes	6,336	7
PSC Remainder Assessment	718	8
Other (explain):		
NONE		9
Total payments and other debits	<u>50,752</u>	
Balance end of year	<u><u>43,698</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)					
BONDS	1,020	3,063	3,063	1,020	1
Subtotal	1,020	3,063	3,063	1,020	
Advances from Municipality (223)					
ADVANCES	53,981	38,141	54,413	37,709	2
Subtotal	53,981	38,141	54,413	37,709	
Other Long-Term Debt (224)					
Anticipation notes	15,409	18,322	27,592	6,139	3
Subtotal	15,409	18,322	27,592	6,139	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	70,410	59,526	85,068	44,868	

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	1,072,058	0	0	1,075,833	0	2,147,891	1
Add credits during year:							
For Services	1,641			1,641		3,282	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,073,699	0	0	1,077,474	0	2,151,173	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	579,015					579,015	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments receivable	51,859	2
Total (Acct. 124):	51,859	
Special Funds (125):		
Bond retirement investments	19,809	3
Bond anticipation note investments	183,412	4
Replacement fund investments	34,868	5
Total (Acct. 125):	238,089	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,609	7
Electric		8
Sewer (Regulated)	58,319	9
Other (specify):		
NONE		10
Total (Acct. 142):	97,928	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
Miscellaneous	277	13
Total (Acct. 143):	277	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
Prepaid insurance	1,056	15
Total (Acct. 165):	1,056	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance	End of Year
		(b)
Other Deferred Debits (183):		
Lift station preliminary evaluation	9,227	17
Total (Acct. 183):	9,227	
Payables to Municipality (233):		
Utility share of 1997 BAN's	27,628	18
4th Qtr clerk-utility share	3,093	19
4th Qtr WI retirement-utility share	2,902	20
Utility share of interest	(21,309)	21
adendum 1998 hydrant rental	(15)	22
Loan to Village in Dec to meet payroll	(1,000)	23
Total (Acct. 233):	11,299	
Other Deferred Credits (253):		
NONE		24
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	2,617,236	0	2,755,782	0	5,373,018	1
Materials and Supplies	8,015	0	1,870	0	9,885	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	531,814	0	1,203,656	0	1,735,470	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,072,878	0	1,076,653	0	2,149,531	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,020,559	0	477,343	0	1,497,902	
Net Operating Income	87,713	0	18,204	0	105,917	8
Net Operating Income as a percent of Average Net Rate Base						
	8.59%	N/A	3.81%	N/A	7.07%	

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	646,428	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	285,560	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	931,988	
Net Income		
Net Income	82,201	5
 Percent Return on Proprietary Capital	 8.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

240 ft. of water main on Polk Street.

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

Income Statement (Page F-01)

none

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 23, 1999

Ms. Deborah Lutz, Village Clerk Treasurer
Whiting Municipal Water And Sewer Utility
3800 Church Street
Stevens Point, WI 54481-6011

1998 Analytical Review DWCCA-6530-PJL

Dear Ms. Lutz:

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. Given that you explain in the footnotes for both water and sewer services that the new services were paid for by the village, and properly recorded in Account 200, please explain the \$1,641 reported as Contributions in Aid of Construction for services in columns (b) and (e) of Account 271 on page F-18.
2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.
3. Please provide the date of PSC authorization for the addition of \$114,923 to Account 335, Advanced Treatment Equipment reported in column (c) of the Sewer Utility Plant in Service schedule on page S-7.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 23 1999 rev letters L 1.doc

cc: Mr. Cletus Tepp, Chairman

Reply received 9/27/99

#1, footnote was incorrect, new services were paid for by customers.

#2, will comply with testing requirements.

#3, They replied that the new phosphorus removal equipment was mandated by DNR. Per Peter Feneht, they still need PSC authorization. Peter will call the utility to inform them of that fact.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	319,022	1
Total Sales of Water	319,022	
Other Operating Revenues		
Forfeited Discounts (470)	1,176	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,681	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,857	
Total Operating Revenues	326,879	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	21,925	8
Pumping Expenses (620-625)	23,294	9
Water Treatment Expenses (630-635)	17,424	10
Transmission and Distribution Expenses (640-655)	27,751	11
Customer Accounts Expenses (901-904)	7,048	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	34,946	14
Total Operation and Maintenance Expenses	132,388	
Other Operating Expenses		
Depreciation Expense (403)	59,725	15
Amortization Expense (404-407)		16
Taxes (408)	47,053	17
Total Other Operating Expenses	106,778	
Total Operating Expenses	239,166	
NET OPERATING INCOME	87,713	

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	578	37,907	77,937	4
Commercial	45	16,743	9,057	5
Industrial	7	274,735	171,542	6
Total Metered Sales to General Customers (461)	630	329,385	258,536	
Private Fire Protection Service (462)	1		270	7
Public Fire Protection Service (463)	1		55,716	8
Other Sales to Public Authorities (464)	4	2,897	4,500	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 636	 332,282	 319,022	

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)	55,716	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)	55,716	
Forfeited Discounts (470):		
Customer late payment charges	1,176	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,176	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,542	10
Other (specify):		
Rental on tower	5,139	11
Total Other Water Revenues (474)	6,681	
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	9,580	1
Purchased Water (601)	2,600	2
Operation Supplies and Expenses (602)	9,745	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	21,925	
 PUMPING EXPENSES		
Operation Labor (620)	483	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	17,658	7
Operation Supplies and Expenses (623)	670	8
Maintenance of Pumping Plant (625)	4,483	9
Total Pumping Expenses	23,294	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	8,700	10
Chemicals (631)	287	11
Operation Supplies and Expenses (632)	4,761	12
Maintenance of Water Treatment Plant (635)	3,676	13
Total Water Treatment Expenses	17,424	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,379	14
Operation Supplies and Expenses (641)	6,102	15
Maintenance of Distribution Reservoirs and Standpipes (650)	600	16
Maintenance of Mains (651)	6,222	17
Maintenance of Services (652)	407	18
Maintenance of Meters (653)	475	19
Maintenance of Hydrants (654)	4,566	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	27,751	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	457	22
Accounting and Collecting Labor (902)	6,591	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	7,048	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,450	27
Office Supplies and Expenses (921)	2,392	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,041	30
Property Insurance (924)	822	31
Injuries and Damages (925)	1,694	32
Employee Pensions and Benefits (926)	15,457	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	822	35
Transportation Expenses (933)	3,268	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	34,946	
 Total Operation and Maintenance Expenses	 132,388	

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	N/A	43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Meter cost	301	2
Net property tax equivalent		43,397	
Social Security	50/50	3,168	3
PSC Remainder Assessment	Based on revenue-Water 68% - Sewer 32%	488	4
Other (specify): NONE			5
Total tax expense		<u>47,053</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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194106				3
County tax rate	mills		4.876469				4
Local tax rate	mills		1.996600				5
School tax rate	mills		9.321022				6
Voc. school tax rate	mills		1.583660				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.971857				10
Less: state credit	mills		1.774584				11
Net tax rate	mills		16.197273				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.996600				14
Combined School Tax Rate	mills		10.904682				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.901282				17
Total Tax Rate	mills		17.971857				18
Ratio of Local and School Tax to Total	dec.		0.717860				19
Total tax net of state credit	mills		16.197273				20
Net Local and School Tax Rate	mills		11.627379				21
Utility Plant, Jan. 1	\$	2,488,295	2,488,295				22
Materials & Supplies	\$	5,205	5,205				23
Subtotal	\$	2,493,500	2,493,500				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,493,500	2,493,500				26
Assessment Ratio	dec.		1.030400				27
Assessed Value	\$	2,569,302	2,569,302				28
Net Local & School Rate	mills		11.627379				29
Tax Equiv. Computed for Current Year	\$	29,874	29,874				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	43,698					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	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)	158,680	68,680	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,780		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	175,460	68,680	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	206,695	108,151	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	131,360	34,322	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,810		20
Total Pumping Plant	340,865	142,473	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	186,622		22
Water Treatment Equipment (332)	543,207	10,953	23
Total Water Treatment Plant	729,829	10,953	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,388		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)			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)			227,360 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			16,780 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	244,140
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			314,846 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			165,682 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,810 20
Total Pumping Plant	0	0	483,338
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			186,622 22
Water Treatment Equipment (332)			554,160 23
Total Water Treatment Plant	0	0	740,782
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,388 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	68,760		26
Transmission and Distribution Mains (343)	837,873	13,740	27
Fire Mains (344)	0		28
Services (345)	110,290	4,878	29
Meters (346)	50,311	440	30
Hydrants (348)	86,511	21,950	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,155,133	41,008	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	46,364		34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	11,305		36
Transportation Equipment (392)	19,157		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,062		39
Laboratory Equipment (395)	1,194		40
Power Operated Equipment (396)	132		41
Communication Equipment (397)	261		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,465		44
Other Tangible Property (399)	626	1,195	45
Total General Plant	87,007	1,195	
Total utility plant in service directly assignable	2,488,294	264,309	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,488,294	264,309	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			68,760 26
Transmission and Distribution Mains (343)	491		851,122 27
Fire Mains (344)			0 28
Services (345)	343		114,825 29
Meters (346)	53		50,698 30
Hydrants (348)	5,537		102,924 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,424	0	1,189,717
GENERAL PLANT			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			46,364 34
Office Furniture and Equipment (391)			2,241 35
Computer Equipment (391.1)			11,305 36
Transportation Equipment (392)			19,157 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,062 39
Laboratory Equipment (395)			1,194 40
Power Operated Equipment (396)			132 41
Communication Equipment (397)			261 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,465 44
Other Tangible Property (399)			1,821 45
Total General Plant	0	0	88,202
Total utility plant in service directly assignable	6,424	0	2,746,179
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,424	0	2,746,179

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			21,145	21,145	1
February			21,979	21,979	2
March			23,460	23,460	3
April			25,573	25,573	4
May			27,983	27,983	5
June			31,980	31,980	6
July			43,662	43,662	7
August			37,239	37,239	8
September			33,213	33,213	9
October			29,114	29,114	10
November			29,985	29,985	11
December			31,809	31,809	12
Total for year	0	0	357,142	357,142	
Less: Measured or estimated water used in main flushing and water treatment during year				1,890	13
Less: Other utility use				3,250	14
Other utility use explanation:					15
Backwash, Hydrant flush, #1 Pumphouse, Wastewater Treatment Plant, Pump to waste					
Water pumped into distribution system				352,002	16
Less: Water sold				332,282	17
Losses and unaccounted for				19,720	18
Percent unaccounted for to the nearest whole percent (%)				6%	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				1,057	21
Date of maximum: 11/3/1998					22
Cause of maximum:					23
Problem with leak in nitrate removal system. Salt beine got into ground water.					
Minimum gallons pumped by all methods in any one day during reporting year				114	24
Date of minimum: 2/28/1998					25
Total KWH used for pumping for the year				106,709	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)	
WHITING	1	95	16	864,000	Yes	1
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	2
WHITING-KIMBERLY CLARK	6	99	16	780,000	Yes	3
WHITING	7	90	16	864,000	Yes	4

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	5	7	1
Location	ELM STREET	1ST STREET	ELM STREET	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1964	1990	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1964	1994	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GRAVELWELL			14
Location	1STSTREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	600			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	60			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	98		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	935	0	0	0	935	1	
A	D	6.000	44,054	0	100	0	43,954	2	
M	D	6.000	2,313	0	0	0	2,313	3	
P	D	6.000	1,024	240	0	0	1,264	4	
A	D	8.000	6,767	0	0	0	6,767	5	
M	D	8.000	1,329	0	0	0	1,329	6	
P	S	8.000	485	0	0	0	485	7	
A	D	10.000	919	0	0	0	919	8	
M	S	10.000	478	0	0	0	478	9	
A	D	12.000	18,207	0	0	0	18,207	10	
A	S	12.000	243	0	0	0	243	11	
A	T	12.000	40	0	0	0	40	12	
M	D	12.000	10,648	0	0	0	10,648	13	
Total Within Municipality			87,442	240	100	0	87,582		
Total Utility			87,442	240	100	0	87,582		

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)	
P	0.750	545	0	1	0	544		1
M	1.000	79	0	1	0	78		2
M	1.500	7	0	0	0	7		3
M	2.000	3	0	0	0	3		4
M	3.000	1	0	0	0	1		5
M	4.000	4	0	0	0	4		6
M	6.000	3	1	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		643	1	2	0	642	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	635	0	1	0	634	0	1
1.000	18	0	0	0	18	0	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	5	1	0	0	6	0	5
4.000	5	0	0	0	5	0	6
6.000	1	0	0	0	1	0	7
Total:	673	1	1	0	673	0	

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	574	33	0	0	0	27	634	1
1.000	2	8	1	0	0	7	18	2
1.250	0	2	0	0	0	0	2	3
1.500	1	1	2	1	0	2	7	4
2.000	0	2	2	2	0	0	6	5
4.000	0	0	2	1	0	2	5	6
6.000	0	0	0	0	0	1	1	7
Total:	577	46	7	4	0	39	673	

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	148	11	10		149	2
Total Fire Hydrants	148	11	10	0	149	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	149
Number of distribution system valves end of year:	316
Number of distribution valves operated during year:	42

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

None

Water Utility Plant in Service (Page W-08)

314, 321, 325 - Well #7 constructed and placed into service

Water Mains (Page W-15)

The additions were paid for out of utility operations.

Water Services (Page W-16)

The addition was financed by the Village and was paid for from the Village Hall Construction bondage. (per letter from auditor received 9/27, the above is incorrect, services were paid for by customers)

Meters (Page W-17)

The utility does test but not always on a set schedule of a certain number per year.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	215,100	1
Total Sewage Operating Revenues	215,100	
Other Operating Revenues		
Forfeited Discounts (631)	1,348	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,348	
Total Operating Revenues	216,448	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	62,349	8
Maintenance Expenses (831-834)	12,328	9
Customer Accounting & Collection Expenses (840-843)	8,422	10
Administrative and General Expenses (850-857)	32,359	11
Total Operation and Maintenance Expenses	115,458	
Other Operating Expenses		
Depreciation Expense (403)	79,087	12
Amortization Expense (404)		13
Taxes (408)	3,699	14
Total Other Operating Expenses	82,786	
Total Operating Expenses	198,244	
NET OPERATING INCOME	18,204	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	578	37,907	126,395	5
Commercial Revenues	45	15,425	47,425	6
Industrial Revenues	7	12,111	33,569	7
Revenues from Public Authorities	4	2,897	7,711	8
Total Measured Service to General Customers (622)	634	68,340	215,100	
Service to Public Authorities (623)				
				9
Service to Other Systems (624)				
				10
Other Sewerage Service (625)				
				11
Interdepartmental Service (626)				
				12
Total Sewage Operating Revenues	634	68,340	215,100	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,348	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,348	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	35,834	1
Power and Fuel for Pumping (821)	3,609	2
Power and Fuel for Aeration Equipment (822)	8,695	3
Chlorine (823)	627	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	765	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	9,601	8
Transportation Expenses (828)	3,218	9
Rents (829)		10
Total Operation Expenses	62,349	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	2,336	11
Maintenance of Collection System Pumping Equipment (832)	5,218	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,729	13
Maintenance of General Plant Structures and Equipment (834)	2,045	14
Total Maintenance Expenses	12,328	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	6,591	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,831	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	8,422	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,228	19
Office Supplies and Expenses (851)	2,185	20
Outside Services Employed (852)	5,076	21
Insurance Expense (853)	2,516	22
Employees Pensions and Benefits (854)	17,465	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	3,889 25
Rents (857)	26
Total Administrative and General Expenses	<u>32,359</u>
Total Operation and Maintenance Expenses	<u><u>115,458</u></u>

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	50/50	3,168	1
Local and School Tax Equivalent on Meters Charged by Water Department		301	2
PSC Remainder Assessment	Based on revenues 68% water, 32% sewer	230	3
Other (specify): NONE			4
Total tax expense		<u>3,699</u>	

SEWER 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	120,182	4,879	6
Collecting Mains and Accessories (313)	730,129		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	850,311	4,879	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	25,525		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	34,946		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	60,471	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	1,438		17
Structures and Improvements (331)	661,446		18
Preliminary Treatment Equipment (332)	4,356		19
Primary Treatment Equipment (333)	129,302		20
Secondary Treatment Equipment (334)	92,299		21
Advanced Treatment Equipment (335)	0	114,923	22
Chlorination Equipment (336)	35,109		23
Sludge Treatment and Disposal Equipment (337)	448,368		24
Plant Site Piping (338)	165,217		25
Flow Metering and Monitoring Equipment (339)	20,187		26
Outfall Sewer Pipes (340)	30,515		27

SEWER 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	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	317		124,744	6
Collecting Mains and Accessories (313)			730,129	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	317	0	854,873	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			25,525	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			34,946	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	60,471	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			1,438	17
Structures and Improvements (331)			661,446	18
Preliminary Treatment Equipment (332)			4,356	19
Primary Treatment Equipment (333)			129,302	20
Secondary Treatment Equipment (334)			92,299	21
Advanced Treatment Equipment (335)			114,923	22
Chlorination Equipment (336)			35,109	23
Sludge Treatment and Disposal Equipment (337)			448,368	24
Plant Site Piping (338)			165,217	25
Flow Metering and Monitoring Equipment (339)			20,187	26
Outfall Sewer Pipes (340)			30,515	27

SEWER 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	125,914		28
Total Treatment and Disposal Plant	1,714,151	114,923	
 GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	4,747		31
Computer Equipment (372.1)	1,056		32
Transportation Equipment (373)	17,105		33
Other General Equipment (379)	47,601	1,195	34
Other Tangible Property (390)	0		35
Total General Plant	70,509	1,195	
Total utility plant in service directly assignable	2,695,442	120,997	
 Common Utility Plant Allocated to Sewer Department	 0		 36
 Total utility plant in service	 2,695,442	 120,997	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			125,914 28
Total Treatment and Disposal Plant	0	0	1,829,074
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,747 31
Computer Equipment (372.1)			1,056 32
Transportation Equipment (373)			17,105 33
Other General Equipment (379)			48,796 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	71,704
Total utility plant in service directly assignable	317	0	2,816,122
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	317	0	2,816,122

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	757	0	2	0	755	3	1
Sewer	8.000	4	1	0	0	5		2
Total Utility		761	1	2	0	760	3	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	6,299	0	0	0	6,299	1
8.000	51,434	0	0	0	51,434	2
10.000	10,824	0	0	0	10,824	3
12.000	7,348	0	0	0	7,348	4
18.000	5,605	0	0	0	5,605	5
Total Utility	81,510	0	0	0	81,510	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

The increase in Supervision and Labor is from increases in wages and an increase in hours worked in sewer from an employee that does both sewer and water labor.

The Maintenance of Treatment and Disposal Plant Equipment is less this year because in the prior year there were expenses from cleaning out a digester, which cost \$5500.

Sewer Utility Plant in Service (Page S-07)

Advanced Treatment Equipment: A Phosphorus Removal System was installed in 1998.

Sewer Services (Page S-09)

The addition in the Sewer Mains was financed by the Village from the Village Hall Construction bondage. (per letter from auditor received 9/27, the above is incorrect, services were paid for by customers)
