



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WYOCENA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 913
WYOCENA, WI 53969

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.

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
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WYOCENA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 913
WYOCENA, WI 53969

When was utility organized? 1/1/1975

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LAUREEN LUECK

Title: DEPUTY CLERK

Office Address:

P.O. BOX 913
WYOCENA, WI 53969

Telephone: (608) 429 - 2349

Fax Number: (608) 429 - 4261

E-mail Address:

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

Name: MR ROBERT C FENSKE CPA

Title: MEMBER

Office Address: MILLER, BRUSSELL, EBBEN AND GLAESKE LLC

119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: MBEGCPA@PALACENET.NET

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 ROBERT C FENSKE CPA

Title: MEMBER

Office Address: MILLER BRUSSELL EBBEN & GLAESKE LLC

119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: MBEGCPA@PALACENET.NET

Date of most recent audit report: 2/17/1999

Period covered by most recent audit: DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR GARY O KLOOSTRA

Title: UTILITY OPERATOR

Office Address:

P.O. BOX 913
WOCENA, WI 53969

Telephone: (608) 429 - 2349

Fax Number: (608) 429 - 4261

E-mail Address:

Name: MR MATTHEW JOHNSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

P.O. BOX 913
WYOCENA, WI 53969

Telephone: (608) 429 - 2349

Fax Number: (608) 429 - 4261

E-mail Address:

Name of utility commission/committee: WYOCENA MUN WATER AND SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR JAMES BURMEISTER, COMMISSIONER
 - MR PAUL CRARY, COMMISSIONER
 - MR ALMON PORTER, JR, PRESIDENT
 - MR JOHN PRICE, COMMISSIONER
 - MR RICHARD RYAN, COMMISSIONER
 - MRS SHAWNEE STERLING, COMMISSIONER
 - MR GORDON WEISINGER, COMMISSIONER
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

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)	71,142	70,608	1
Operating Expenses:			
Operation and Maintenance Expense (401)	48,013	34,976	2
Depreciation Expense (403)	11,966	9,695	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,652	11,696	5
Total Operating Expenses	71,631	56,367	
Net Operating Income	(489)	14,241	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(489)	14,241	
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)	16,234	15,452	9
Miscellaneous Nonoperating Income (421)	(9,479)	(2,453)	10
Total Other Income	6,755	12,999	
Total Income	6,266	27,240	
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	6,266	27,240	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,800	22,400	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	21,800	22,400	
Net Income	(15,534)	4,840	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(211,127)	(217,699)	19
Balance Transferred from Income (433)	(15,534)	4,840	20
Miscellaneous Credits to Surplus (434)	11,420	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	(1,732)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(215,241)	(211,127)	

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 TEMPORARY INVESTMENTS	7,747	4
INTEREST ON SPECIAL FUNDS	8,487	5
Total (Acct. 419):	16,234	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT INCOME (LOSS)	(9,479)	6
Total (Acct. 421):	(9,479)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Detail appropriations to (from) account 215	11,420	9
Total (Acct. 434):	11,420	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
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	71,142	0	0	0	71,142	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	71,142	0	0	0	71,142	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	602,909	598,976	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	219,627	209,461	2
Net Utility Plant	383,282	389,515	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,141,976	1,141,976	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	479,161	454,131	4
Net Nonutility Property	662,815	687,845	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	102,182	97,208	7
Total Other Property and Investments	764,997	785,053	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,864	2,832	8
Temporary Cash Investments (132)	212,971	210,497	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,790	14,030	11
Other Accounts Receivable (143)	22,709	21,291	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	960	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	256,294	248,650	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,404,573	1,423,218	

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)	15,000	15,000	21
Appropriated Earned Surplus (215)	46,467	57,887	22
Unappropriated Earned Surplus (216)	(215,241)	(211,127)	23
Total Proprietary Capital	(153,774)	(138,240)	
LONG-TERM DEBT			
Bonds (221)	428,000	440,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	428,000	440,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,615	1,464	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	609	658	31
Interest Accrued (237)	7,133	7,333	32
Other Current and Accrued Liabilities (238)	2,159	1,232	33
Total Current and Accrued Liabilities	19,516	10,687	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,110,831	1,110,771	38
Total Liabilities and Other Credits	1,404,573	1,423,218	

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)	602,909	0	0	0	1
Utility Plant Purchased or Sold (391)	0				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	602,909	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	219,627	0	0	0	9
Total Accumulated Provision	219,627	0	0	0	
Net Utility Plant	383,282	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	209,461				209,461	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,966				11,966	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	11,966	0	0	0	11,966	13
Debits during year						14
Book cost of plant retired	1,800				1,800	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,800	0	0	0	1,800	19
Balance End of Year	219,627	0	0	0	219,627	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,141,976			1,141,976	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,141,976	0	0	1,141,976	
Less accum. prov. depr. & amort. (122)	454,131	25,030		479,161	3
Net Nonutility Property	687,845	(25,030)	0	662,815	

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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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	15,000	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>15,000</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)	
MORTGAGE REVENUE BONDS - WATER	09/01/1977	09/01/2016	5.00%	200,000	1
MORTGAGE REVENUE BONDS - SEWER	09/01/1977	09/01/2016	5.00%	228,000	2
Total Bonds (Account 221):				428,000	

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	658	1
Accruals:		
Charged water department expense	11,603	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>11,603</u>	
Taxes paid during year:		
County, state and local taxes	10,280	6
Social Security taxes	1,281	7
PSC Remainder Assessment	91	8
Other (explain):		
NONE		9
Total payments and other debits	<u>11,652</u>	
Balance end of year	<u><u>609</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)					
MORTGAGE REVENUE BONDS - WATER	3,433	10,200	10,300	3,333	1
MORTGAGE REVENUE BONDS - SEWER	3,900	11,600	11,700	3,800	2
Subtotal	7,333	21,800	22,000	7,133	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	7,333	21,800	22,000	7,133	

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	364,041	0	0	746,730	0	1,110,771	1
Add credits during year:							
For Services	700					700	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
REIMBURSEMENT FOR WATER & SEWER MAINS NOT INSTALLED	320			320		640	5
Balance End of Year	364,421	0	0	746,410	0	1,110,831	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER DEPT - SPECIAL REDEMPTION FUND RESERVE	33,022	3
SEWER DEPT - SPECIAL REDEMPTION FUND RESERVE	20,153	4
BOND RETIREMENT RESERVE	49,007	5
Total (Acct. 125):	102,182	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,790	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	15,790	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	22,709	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	22,709	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID EXPENSE	960	15
Total (Acct. 165):	960	
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)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	600,942	0	0	0	600,942	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	214,544	0	0	0	214,544	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	364,231	0	0	0	364,231	6
Other (specify):						
NONE					0	7
Average Net Rate Base	22,167	0	0	0	22,167	
Net Operating Income	(489)	0	0	0	(489)	8
Net Operating Income as a percent of Average Net Rate Base						
	-2.21%	N/A	N/A	N/A	-2.21%	

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	15,000	1
Appropriated Earned Surplus	52,177	2
Unappropriated Earned Surplus	(213,184)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(146,007)	
Net Income		
Net Income	(15,534)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

ACCT 271 - A NEW WATER LATERAL WAS INSTALLED IN 1998 AND THE VILLAGE IS REQUIRED TO CHARGE \$700.00 FOR NEW WATER LATERALS. ALSO WATER AND SEWER LATERAL WAS REIMBURSED TO RESIDENTS FOR A LATERAL THAT WASN'T INSTALLED IN PRIOR YEARS.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

11/3/99: talked to accountant, Mr. Fenske. Added 1 service unit to W-16. He will add dollars as an adjustment to 1999 report. He will also adjust W-16 in 1999 for services never recorded.
ele

October 28, 1999

Mrs. Laureen Lueck, Deputy Clerk
Wycocena Municipal Water & Sewer Utility
P.O. Box 913
Wycocena, WI 53969-0913

1998 Analytical Review DWCCA-6818-ELE

Dear Mrs. Lueck:

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

During our review, we noted a contribution to Account 271, Contributions in Aid of Construction, for "services," page F-17. A footnote to this schedule indicates that a water lateral was installed in 1998. However, no units are reported added to the Water Services schedule, page W-16, and no dollar additions are reported to Account 345, Services, page W-8. Please explain why there are no additions to Account 345 and the Water Services schedule if this service was installed in 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Oct 28, 1999 rev letters.doc

cc: Mr. Almon Porter, Jr., President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	69,835	1
Total Sales of Water	69,835	
Other Operating Revenues		
Forfeited Discounts (470)	256	2
Other Water Revenues (474)	1,051	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,307	
Total Operating Revenues	71,142	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	35,959	5
General Operating Expenses (680-690)	12,054	6
Total Operation and Maintenance Expenses	48,013	
Other Operating Expenses		
Depreciation Expense (403)	11,966	7
Amortization Expense (404)		8
Taxes (408)	11,652	9
Total Other Operating Expenses	23,618	
Total Operating Expenses	71,631	
NET OPERATING INCOME	(489)	

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	176	9,636	25,648	4
Commercial	20	3,506	8,629	5
Industrial				6
Total Metered Sales to General Customers (461)	196	13,142	34,277	
Private Fire Protection Service (462)	1		376	7
Public Fire Protection Service (463)			23,580	8
Other Sales to Public Authorities (464)	8	8,689	11,602	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	205	21,831	69,835	

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)	23,580	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)	23,580	
Forfeited Discounts (470):		
Customer late payment charges	256	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	256	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,051	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,051	
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)	13,630	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,732	3
Chemicals (630)	445	4
Supplies and Expenses (640)	6,279	5
Repairs of Water Plant (650)	12,873	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	35,959	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,365	8
Office Supplies and Expenses (681)	1,798	9
Outside Services Employed (682)	2,480	10
Insurance Expense (684)	2,380	11
Employees Pensions and Benefits (686)	839	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	192	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,054	
 Total Operation and Maintenance Expenses	 48,013	

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		10,280	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		10,280	
Social Security		1,281	3
PSC Remainder Assessment		91	4
Other (specify): NONE			5
Total tax expense		11,652	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.258920				3
County tax rate	mills		4.913760				4
Local tax rate	mills		4.886070				5
School tax rate	mills		11.754520				6
Voc. school tax rate	mills		1.916100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.729370				10
Less: state credit	mills		1.958230				11
Net tax rate	mills		21.771140				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.886070				14
Combined School Tax Rate	mills		13.670620				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.556690				17
Total Tax Rate	mills		23.729370				18
Ratio of Local and School Tax to Total	dec.		0.782014				19
Total tax net of state credit	mills		21.771140				20
Net Local and School Tax Rate	mills		17.025328				21
Utility Plant, Jan. 1	\$	598,976	598,976				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	598,976	598,976				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	598,976	598,976				26
Assessment Ratio	dec.		0.775269				27
Assessed Value	\$	464,368	464,368				28
Net Local & School Rate	mills		17.025328				29
Tax Equiv. Computed for Current Year	\$	7,906	7,906				30
Tax Equivalent per 1994 PSC Report	\$	10,280					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	10,280					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)	1,000		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)	13,270		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	14,270	0	
PUMPING PLANT			
Land and Land Rights (320)	2,000		12
Structures and Improvements (321)	19,482		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,216		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,100		20
Total Pumping Plant	57,798	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,176		23
Total Water Treatment Plant	3,176	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			1,000 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)			13,270 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	14,270
PUMPING PLANT			
Land and Land Rights (320)			2,000 12
Structures and Improvements (321)			19,482 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			31,216 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,100 20
Total Pumping Plant	0	0	57,798
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,176 23
Total Water Treatment Plant	0	0	3,176
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	123,449		26
Transmission and Distribution Mains (343)	293,864		27
Fire Mains (344)	0		28
Services (345)	50,579		29
Meters (346)	24,478	498	30
Hydrants (348)	27,758	5,235	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	520,128	5,733	
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)	1,489		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,115		38
Other Tangible Property (390)	0		39
Total General Plant	3,604	0	
Total utility plant in service directly assignable	598,976	5,733	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	598,976	5,733	

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)			123,449 26
Transmission and Distribution Mains (343)			293,864 27
Fire Mains (344)			0 28
Services (345)			50,579 29
Meters (346)			24,976 30
Hydrants (348)	1,800		31,193 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,800	0	524,061
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)			1,489 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,115 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,604
Total utility plant in service directly assignable	1,800	0	602,909
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,800	0	602,909

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			2,484	2,484	1
February			2,285	2,285	2
March			2,727	2,727	3
April			2,494	2,494	4
May			2,625	2,625	5
June			2,444	2,444	6
July			2,859	2,859	7
August			2,331	2,331	8
September			2,275	2,275	9
October			2,937	2,937	10
November			2,063	2,063	11
December			2,169	2,169	12
Total for year	0	0	29,693	29,693	
Less: Measured or estimated water used in main flushing and water treatment during year				2,034	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				27,659	16
Less: Water sold				21,831	17
Losses and unaccounted for				5,828	18
Percent unaccounted for to the nearest whole percent (%)				21%	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				370	21
Date of maximum: 10/29/1998					22
Cause of maximum:					23
PRESSURE RELIEF VALVE ON HYDRANT TO REPAIR WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				44	24
Date of minimum: 9/6/1998					25
Total KWH used for pumping for the year				45,419	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1 BALL PARK	1	310	12	78,550	Yes	1
WELL # 2 COUNTY HOME	2	205	16	0	No	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)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

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)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	143		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	2.000	1,297	0	0	0	1,297	1
A	D	6.000	24,877	0		0	24,877	2
M	D	6.000	2,086	0	0	0	2,086	3
A	D	8.000	3,838	0	0	0	3,838	4
M	D	8.000	20	0	0	0	20	5
Total Within Municipality			32,118	0	0	0	32,118	
Total Utility			32,118	0	0	0	32,118	

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	168	1	0	0	169	1	1
M	1.000	20	0	0	0	20		2
M	2.000	4	0	0	0	4		3
M	4.000	1	0	0	0	1		4
Total Utility		193	1	0	0	194	1	

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	239	6	0	0	245	13	1
1.000	27	1	0	0	28	1	2
1.250	1	0	0	0	1	0	3
1.500	1	0	0	0	1	0	4
2.000	4	0	0	0	4	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	0	7
6.000	2	0	0	0	2	0	8
Total:	276	7	0	0	283	14	

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	175	1	0	1	1	67	245	1
1.000	0	18	0	2	0	8	28	2
1.250	0	0	0	0	0	1	1	3
1.500	0	0	0	1	0	0	1	4
2.000	0	0	0	4	0	0	4	5
3.000	0	0	0	0	1	0	1	6
4.000	0	1	0	0	0	0	1	7
6.000	0	0	0	0	2	0	2	8
Total:	175	20	0	8	4	76	283	

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	45	3	3		45	2
Total Fire Hydrants	45	3	3	0	45	
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:	45
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	66

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCT 650 - REPAIRS TO WATER PLANT WERE UP DUE TO EXTENSIVE REPAIRS COMPLETED ON COUNTY HIGHWAY G CONSTRUCTION PROJECT.

Water Services (Page W-16)

1 service added per call from accountant, Mr.Fenske. Dollars will be added in 1999 as an adjustment to account 345. 11/3/99 ele
