



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WINTER WATER UTILITY

Principal Office: VILLAGE HALL
WINTER, WI 54896

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: VILLAGE OF WINTER WATER UTILITY

Utility Address: VILLAGE HALL
WINTER, WI 54896

When was utility organized? 1/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JILL PETIT
Title: VILLAGE CLERK-TREASURER

Office Address:
VILLAGE HALL
WINTER, WI 54896

Telephone: (715) 266 - 4721

Fax Number: (715) 266 - 3101

E-mail Address:

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

Name: MR STEPHEN C. OTTO CPA
Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

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

Name: MR STEPHEN C. OTTO CPA
Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 5/8/1998

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD BURT

Title: SUPERINTENDENT

Office Address:

VILLAGE HALL
WINTER, WI 54896

Telephone: (715) 266 - 4721

Fax Number: (715) 266 - 3101

E-mail Address:

Name of utility commission/committee: Village Board, Village of Winter

Names of members of utility commission/committee:

MR JEROME MARTIN, PRESIDENT

MR DAN RANKIN, TRUSTEE

MS DONNA ROGERS, TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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: NONE

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)	76,593	76,042	1
Operating Expenses:			
Operation and Maintenance Expense (401)	39,009	26,846	2
Depreciation Expense (403)	14,882	14,697	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,847	18,743	5
Total Operating Expenses	72,738	60,286	
Net Operating Income	3,855	15,756	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,855	15,756	
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)	359	212	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	359	212	
Total Income	4,214	15,968	
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	4,214	15,968	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,600	14,498	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	17,600	14,498	
Net Income	(13,386)	1,470	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(100)	(1,570)	19
Balance Transferred from Income (433)	(13,386)	1,470	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(13,486)	(100)	

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 Bond Redemption Investments	359	4
Total (Acct. 419):	359	
Miscellaneous Nonoperating Income (421):		
None		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
None		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
None		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
None		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
None		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
None		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
None	0				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	76,593	0	0	0	76,593	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
None	0				0	6
Revenues subject to Wisconsin Remainder Assessment	76,593	0	0	0	76,593	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	781,846	778,249	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	230,889	217,325	2
Net Utility Plant	550,957	560,924	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	126	126	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	126	126	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	427	69	7
Total Other Property and Investments	553	195	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,508	9,826	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,607	9,169	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	336	367	14
Materials and Supplies (150)	7,690	10,116	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	28,141	29,478	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	59,276	69,156	20
Total Deferred Debits	59,276	69,156	
Total Assets and Other Debits	638,927	659,753	

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)	72,175	72,175	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(13,486)	(100)	23
Total Proprietary Capital	58,689	72,075	
LONG-TERM DEBT			
Bonds (221)	215,805	225,674	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	215,805	225,674	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,117	1,188	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	3,117	1,188	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	361,316	360,816	38
Total Liabilities and Other Credits	638,927	659,753	

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)	781,846	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	781,846	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	230,889	0	0	0	9
Total Accumulated Provision	230,889	0	0	0	
Net Utility Plant	550,957	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	217,325				217,325	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,882				14,882	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	709				709	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None	0				0	12
Total credits	15,591	0	0	0	15,591	13
Debits during year						14
Book cost of plant retired	1,506				1,506	15
Cost of removal	521				521	16
Other debits (specify):						17
None	0				0	18
Total debits	2,027	0	0	0	2,027	19
Balance End of Year	230,889	0	0	0	230,889	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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):					
Land Related to Abandoned Well	126			126	2
Total Nonutility Property (121)	126	0	0	126	
Less accum. prov. depr. & amort. (122)	0			0	3
 Net Nonutility Property	 126	 0	 0	 126	

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

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

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	7,690	10,116
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	7,690	10,116

**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	0	N/A	0	1
Total			0	
Unamortized premium on debt (251)				
None	0	N/A	0	2
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	72,175	1
Changes during year (explain):		
None		2
Balance end of year	<u><u>72,175</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	11/15/1996	12/31/2000	6.95%	154,685	1
Mortgage Revenue Bonds	01/01/1998	01/01/2013	6.95%	61,120	2
Total Bonds (Account 221):				215,805	

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	0	1
Accruals:		
Charged water department expense	18,847	2
Charged electric department expense		3
Charged sewer department expense	217	4
Other (explain):		
Social Security Charged to Plant Accounts	25	5
Social Security Charged to Accumulated Depreciation	4	6
Total Accruals and other credits	19,093	
Taxes paid during year:		
County, state and local taxes	18,045	7
Social Security taxes	943	8
PSC Remainder Assessment	105	9
Other (explain):		
None		10
Total payments and other debits	19,093	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water System Mortgage Bonds 11/15/96	0	13,175	13,175	0	1
Water System Mortgage Bonds 1/1/98	0	4,425	4,425	0	2
Subtotal	0	17,600	17,600	0	
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	0	17,600	17,600	0	

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	360,816	0	0	0	0	360,816	1
Add credits during year:							
For Services	500					500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	361,316	0	0	0	0	361,316	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	191,289					191,289	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):		
Bond and Interest Redemption Fund	427	3
Total (Acct. 125):	427	
Notes Receivable (141):		
None		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,607	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
None		8
Total (Acct. 142):	9,607	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
None		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Items Placed on the 1998 Tax Roll	336	12
Total (Acct. 145):	336	
Prepayments (165):		
None		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
None		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Water Tower Renovation Costs (See Footnote)	59,276	15
Total (Acct. 183):	59,276	

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/>	
Payables to Municipality (233):	
None	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
None	17
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	780,047	0	0	0	780,047	1
Materials and Supplies	8,903	0	0	0	8,903	2
Other (specify):						
None	0				0	3
Less Average:						
Reserve for Depreciation	224,107	0	0	0	224,107	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	361,066	0	0	0	361,066	6
Other (specify):						
None	0				0	7
Average Net Rate Base	203,777	0	0	0	203,777	
Net Operating Income	3,855	0	0	0	3,855	8
Net Operating Income as a percent of Average Net Rate Base						
	1.89%	N/A	N/A	N/A	1.89%	

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	72,175	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(6,793)	3
Other (Specify):		
None	0	4
Total Average Proprietary Capital	65,382	
Net Income		
Net Income	(13,386)	5
 Percent Return on Proprietary Capital	 -20.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

Tower Renovation Project: The utility completed the renovation of its water tower in 1997. On 4/3/97 the PSC recommended that net utility cost be recorded in A/C #183 and that when final amounts were determined, the utility request authority to write-off the cost. The total cost was \$69,156 and the utility received authorization to write this amount off over a seven year period.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits A/C #183: Water Tower Renovation Project Sandblasting and painting completed in 1997 and recorded here per PSC instructions. Utility has received authorization to write this cost off over a seven year period.

Signature Page (Page ii)

ACCOUNTANT'S COMPILATION REPORT

To The Village Board
Village of Winter
Winter, Wisconsin

We have compiled the Municipal Utility Annual Report of the Village of Winter for the year ended December 31, 1998 in accordance with standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was compiled in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

TRACEY & THOLE, S.C.
Certified Public Accountants

April 23, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 22, 1999

Mrs. Jill Petit, Village Clerk Treasurer
Village of Winter Water Utility
Village Hall
P.O. Box 277
Winter, WI 54896-0277

1998 Analytical Review DWCCA-6590-ELE

Dear Mrs. Petit:

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

Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

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

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Oct 22, 1999 letters.doc

cc: Mr. Jerome Martin, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	75,456	1
Total Sales of Water	75,456	
Other Operating Revenues		
Forfeited Discounts (470)	121	2
Other Water Revenues (474)	1,016	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,137	
Total Operating Revenues	76,593	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	30,241	5
General Operating Expenses (680-690)	8,768	6
Total Operation and Maintenance Expenses	39,009	
Other Operating Expenses		
Depreciation Expense (403)	14,882	7
Amortization Expense (404)	0	8
Taxes (408)	18,847	9
Total Other Operating Expenses	33,729	
Total Operating Expenses	72,738	
NET OPERATING INCOME	3,855	

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	6	56	522	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	56	522	
Metered Sales to General Customers (461)				
Residential	156	4,774	19,914	4
Commercial	51	4,283	12,729	5
Industrial				6
Total Metered Sales to General Customers (461)	207	9,057	32,643	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		37,354	8
Other Sales to Public Authorities (464)	12	1,919	4,937	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	226	11,032	75,456	

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)	37,354	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
None		4
Total Public Fire Protection Service (463)	37,354	
Forfeited Discounts (470):		
Customer late payment charges	121	5
Other (specify):		
None		6
Total Forfeited Discounts (470)	121	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
Return on net investment in meters charged to nonregulated sewer department	702	8
Reconnection fees	314	9
Total Other Water Revenues (474)	1,016	
Amortization of Construction Grants (475):		
None		10
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)	8,351	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,868	3
Chemicals (630)	402	4
Supplies and Expenses (640)	2,556	5
Repairs of Water Plant (650)	14,728	6
Transportation Expenses (660)	336	7
Total Plant Operation and Maintenance Expenses	30,241	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,600	8
Office Supplies and Expenses (681)	800	9
Outside Services Employed (682)	2,258	10
Insurance Expense (684)	1,856	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	254	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	8,768	
 Total Operation and Maintenance Expenses	39,009	

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	Not applicable.	18,045	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Per PSC prescribed method.	217	2
Net property tax equivalent		17,828	
Social Security	Direct based on payroll.	914	3
PSC Remainder Assessment	Not applicable.	105	4
Other (specify): None	None	0	5
Total tax expense		<u>18,847</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			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.184298				3
County tax rate	mills		3.983490				4
Local tax rate	mills		4.872059				5
School tax rate	mills		11.458013				6
Voc. school tax rate	mills		1.380200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.878060				10
Less: state credit	mills		2.079720				11
Net tax rate	mills		19.798340				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.872059				14
Combined School Tax Rate	mills		12.838213				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.710272				17
Total Tax Rate	mills		21.878060				18
Ratio of Local and School Tax to Total	dec.		0.809499				19
Total tax net of state credit	mills		19.798340				20
Net Local and School Tax Rate	mills		16.026740				21
Utility Plant, Jan. 1	\$	778,249	778,249				22
Materials & Supplies	\$	10,116	10,116				23
Subtotal	\$	788,365	788,365				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	788,365	788,365				26
Assessment Ratio	dec.		1.033679				27
Assessed Value	\$	814,916	814,916				28
Net Local & School Rate	mills		16.026740				29
Tax Equiv. Computed for Current Year	\$	13,060	13,060				30
Tax Equivalent per 1994 PSC Report	\$	18,045					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,045					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)	300		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)	54,222		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	54,522	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	28,761		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	16,102		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,022		20
Total Pumping Plant	51,885	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,973		23
Total Water Treatment Plant	3,973	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		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)			300	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)			54,222	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	54,522	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			28,761	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			16,102	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,022	20
Total Pumping Plant	0	0	51,885	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,973	23
Total Water Treatment Plant	0	0	3,973	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	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)	231,319		26
Transmission and Distribution Mains (343)	310,672		27
Fire Mains (344)	0		28
Services (345)	52,437	483	29
Meters (346)	26,257		30
Hydrants (348)	33,881	4,620	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	654,766	5,103	
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)	5,365		36
Transportation Equipment (373)	6,987		37
Other General Equipment (379)	751		38
Other Tangible Property (390)	0		39
Total General Plant	13,103	0	
Total utility plant in service directly assignable	778,249	5,103	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	778,249	5,103	

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)			231,319 26
Transmission and Distribution Mains (343)			310,672 27
Fire Mains (344)			0 28
Services (345)			52,920 29
Meters (346)			26,257 30
Hydrants (348)	1,506		36,995 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,506	0	658,363
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)			5,365 36
Transportation Equipment (373)			6,987 37
Other General Equipment (379)			751 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,103
Total utility plant in service directly assignable	1,506	0	781,846
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,506	0	781,846

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,263	1,263	1
February			891	891	2
March			1,013	1,013	3
April			1,103	1,103	4
May			1,358	1,358	5
June			1,211	1,211	6
July			1,313	1,313	7
August			1,176	1,176	8
September			1,261	1,261	9
October			1,002	1,002	10
November			1,060	1,060	11
December			978	978	12
Total for year	0	0	13,629	13,629	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				0	14
Other utility use explanation: Not Applicable					15
Water pumped into distribution system				13,629	16
Less: Water sold				11,032	17
Losses and unaccounted for				2,597	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Not Applicable					20
Maximum gallons pumped by all methods in any one day during reporting year				102	21
Date of maximum: 1/20/1998					22
Cause of maximum: Operated standby well in addition to regular pumping.					23
Minimum gallons pumped by all methods in any one day during reporting year				8	24
Date of minimum: 11/29/1998					25
Total KWH used for pumping for the year				43,070	26
If water is purchased: Vendor Name: None					27
Point of Delivery: Not Applicable					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)	
STANDBY-BUILDING-1964	#2	86	8	50,000	Yes	1
ACTIVE-BALLPARK-1976	#3	95	10	122,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#2	#3	1
Location	STANDBY BUILDING	BALLPARK	2
Purpose	S	P	3
Destination	D	D	4
Pump Manufacturer	RED JACKET	JOHNSON	5
Year Installed	1964	1977	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	160	250	8
Pump Motor or Standby Engine Mfr	RED JACKET	JOHNSON	9 10
Year Installed	1975	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	5	10	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIVERSAL		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.)	152		6
Total capacity in gallons	200,000		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.)	250.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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)
P	D	4.000	150	0	0	0	150
P	D	6.000	19,793	0	0	0	19,793
P	D	8.000	3,880	0	0	0	3,880
P	D	12.000	234	0	0	0	234
Total Within Municipality			24,057	0	0	0	24,057
Total Utility			24,057	0	0	0	24,057

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	122	1	0	0	123		1
P	0.750	30	0	0	0	30		2
P	1.000	14	0	0	0	14		3
M	1.000	15	0	0	0	15		4
P	1.500	1	0	0	0	1		5
P	2.000	2	0	0	0	2		6
P	3.000	1	0	0	0	1		7
P	6.000	1	0	0	0	1		8
Total Utility		186	1	0	0	187	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	224	0	0	0	224	8	1
1.000	12	0	0	0	12	0	2
1.500	2	0	0	0	2	1	3
2.000	2	0	0	0	2	2	4
3.000	1	0	0	0	1	1	5
Total:	241	0	0	0	241	12	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	157	51	0	6	0	10	224	1
1.000	0	0	0	5	0	7	12	2
1.500	0	1	0	0	0	1	2	3
2.000	0	1	0	1	0	0	2	4
3.000	0	0	0	1	0	0	1	5
Total:	157	53	0	13	0	18	241	

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	2	2		45	2
Total Fire Hydrants	45	2	2	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:	25
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #650 - Repairs of Water Plant----Increase is primarily due to 1998 being the first year of writting off the deferred water tower renovatior costs. Annual write-off of these costs is \$9,879. The utility also experienced pump repairs and roof repairs on well house #3.

Water Services (Page W-16)

The one service that was installed in 1998 was financed by application of Cz-1 in the amount of \$500.00.
