



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DANE WATER AND SEWER UTILITY

Principal Office: 102 W MAIN
P.O. BOX 168
DANE, WI 53529

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DANE WATER AND SEWER UTILITY

Utility Address: 102 W MAIN
P.O. BOX 168
DANE, WI 53529

When was utility organized? 12/31/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PHYLLIS F. SCHWARTZ

Title: CLERK/TREASURER

Office Address:

102 W MAIN
P.O. BOX 168
DANE, WI 53529

Telephone: (608) 849 - 5422

Fax Number: (608) 849 - 6412

E-mail Address:

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

Name: MR DENNIS W. HANSON CPA

Title:

Office Address: DENNIS W. HANSON, CPA

207 SOUTH ST
DEFOREST, WI 53532

Telephone: (608) 846 - 9558

Fax Number:

E-mail Address: werwe@msn.com

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAVID KOENIG JR

Title: UTILITY SUPERINTENDENT

Office Address:

102 W MAIN

P.O. BOX 168

DANE, WI 53529

Telephone: (608) 849 - 5422

Fax Number: (608) 849 - 6412

E-mail Address:

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

Names of members of utility commission/committee:

MR STEVE CLEMENS, MEMBER

MR ROGER SCHMIDT, MEMBER

MR MICHAEL WEBSTER, MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance:

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

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

Firm Name: 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)	77,603	72,767	1
Operating Expenses:			
Operation and Maintenance Expense (401)	37,151	45,510	2
Depreciation Expense (403)	13,223	12,469	3
Amortization Expense (404)	0	0	4
Taxes (408)	14,459	14,594	5
Total Operating Expenses	64,833	72,573	
Net Operating Income	12,770	194	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,770	194	
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)	988	1,388	9
Miscellaneous Nonoperating Income (421)	23,287	(37,220)	10
Total Other Income	24,275	(35,832)	
Total Income	37,045	(35,638)	
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	37,045	(35,638)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,830	0	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)	14,219	13,589	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	19,049	13,589	
Net Income	17,996	(49,227)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(170,508)	(135,887)	19
Balance Transferred from Income (433)	17,996	(49,227)	20
Miscellaneous Credits to Surplus (434)	94,199	14,606	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)	(58,313)	(170,508)	

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 EARNED ON TEMPORARY INVESTMENTS	988	4
Total (Acct. 419):	988	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	23,287	5
Total (Acct. 421):	23,287	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENT FOR EXPENDITURES BY MUNICIPALITY	24,073	8
PRIOR PERIOD ADJUSTMENT FOR WASTEWATER FACILITY COST	45,813	9
WRITE OFF TAX EQUIVALENT	13,263	10
INTEREST ON STATE TRUST FUND LOAN PAID BY MUNICIPALITY	11,050	11
Total (Acct. 434):	94,199	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	77,603	0	0	0	77,603	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	77,603	0	0	0	77,603	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	705,838	703,845	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	188,686	175,042	2
Net Utility Plant	517,152	528,803	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,151,002	327,271	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	129,450	121,863	4
Net Nonutility Property	1,021,552	205,408	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,882	7,353	6
Special Funds (125)	640,958	0	7
Total Other Property and Investments	1,668,392	212,761	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	93,043	7,417	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,803	13,433	11
Other Accounts Receivable (143)	22,855	16,948	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	38,264	34,135	14
Materials and Supplies (150)	6,053	6,620	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	173,018	78,553	
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	2,358,562	820,117	

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)	291,547	274,547	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	(58,313)	(170,508)	23
Total Proprietary Capital	233,234	104,039	
LONG-TERM DEBT			
Bonds (221)	667,831		24
Advances from Municipality (223)	713,000	170,000	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	1,380,831	170,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	9,744	1,281	28
Payables to Municipality (233)	86,909	61,617	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	16,809	8,810	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	113,462	71,708	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	631,035	474,370	38
Total Liabilities and Other Credits	2,358,562	820,117	

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)	705,838	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	705,838	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	188,686	0	0	0	9
Total Accumulated Provision	188,686	0	0	0	
Net Utility Plant	517,152	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	175,042				175,042	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,223				13,223	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	421				421	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,644	0	0	0	13,644	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	188,686	0	0	0	188,686	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	327,271	823,731		1,151,002	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	327,271	823,731	0	1,151,002	
Less accum. prov. depr. & amort. (122)	121,863	7,587		129,450	3
Net Nonutility Property	205,408	816,144	0	1,021,552	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,783	6,350
Sewer utility	270	270
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,053	6,620

**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	274,547	1
Changes during year (explain):		
STATE TRUST FUND LOAN PRINCIPLE PAID BY MUNICIPALITY	17,000	2
Balance end of year	<u><u>291,547</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)	
CLEAN WATER FUND REVENUE BONDS	09/23/1998	05/01/2018	2.64%	667,831	1
Total Bonds (Account 221):				667,831	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN 01	03/25/1987	03/15/2007	6.00%	76,500	1
STATE TRUST FUND LOAN 02	06/19/1987	03/15/2007	6.00%	76,500	2
CLEAN WATER FUND G.O. LOAN	09/23/1998	05/01/2018	2.64%	560,000	3
Total for Account 223				713,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	14,458	2
Charged electric department expense		3
Charged sewer department expense	1,807	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>16,265</u>	
Taxes paid during year:		
County, state and local taxes	13,263	6
Social Security taxes	2,957	7
PSC Remainder Assessment	45	8
Other (explain):		
NONE		9
Total payments and other debits	<u>16,265</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND REVENUE BONDS	0	4,830	0	4,830	1
Subtotal	0	4,830	0	4,830	
Advances from Municipality (223)					
STFL 01	4,405	5,085	5,525	3,965	2
STFL 02	4,405	5,084	5,525	3,964	3
CLEAN WATER FUND G.O. NOTES		4,050		4,050	4
Subtotal	8,810	14,219	11,050	11,979	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,810	19,049	11,050	16,809	

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	248,558	0	0	225,812	0	474,370	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
SEWER PLANT CONSTRUCTION IN PROGRESS				156,665		156,665	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	248,558	0	0	382,477	0	631,035	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				144,128		144,128	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS - W/S IMPROVEMENTS	5,882	2
Total (Acct. 124):	5,882	
Special Funds (125):		
CLEAN WATER FUNDS	640,958	3
Total (Acct. 125):	640,958	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,803	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,803	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	22,855	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	22,855	
Receivables from Municipality (145):		
PRIOR YEAR BALANCE	7,042	12
FIRE PROTECTION CHARGE	31,222	13
Total (Acct. 145):	38,264	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PRIOR YEAR BALANCE	61,617	17
UTILITY EXPENSES PAID BY MUNICIPALITY	25,292	18
Total (Acct. 233):	86,909	
Other Deferred Credits (253):		
NONE		19
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	704,841	0	0	0	704,841	1
Materials and Supplies	6,066	0	0	0	6,066	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	181,864	0	0	0	181,864	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	248,558	0	0	0	248,558	6
Other (specify):					0	7
Average Net Rate Base	280,485	0	0	0	280,485	
Net Operating Income	12,770	0	0	0	12,770	8
Net Operating Income as a percent of Average Net Rate Base	4.55%	N/A	N/A	N/A	4.55%	

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	283,047	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(114,410)	3
Other (Specify):		4
Total Average Proprietary Capital	168,637	
Net Income		
Net Income	17,996	5
Percent Return on Proprietary Capital	10.67%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

SEWER PLANT EXTENSION CONSTRUCTION IN PROGRESS

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

CLEAN WATER FUND BONDS AND NOTES.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Accountant's Compilation Report

I have compiled the accompanying prescribed Municipal Utility Annual Report of the Dane Water and Sewer Utility for the year 1998. Nonfinancial statistical information information was prepared by management.

My compilation was limited to presenting, in a form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. I have not audited nor reviewed the accompanying Report, and do not express an opinion or other form of assurance on it.

The Municipal Utility Annual Report is presented in compliance with the requirements of the Wisconsin Public Service Commission. These requirements differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences

Dennis W. Hanson
Certified Public Accountant
April 5, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 18, 1999

Mrs. Phyllis F. Schwartz, Clerk Treasurer
Dane Water & Sewer Utility
102 West Main Street
P.O. Box 168
Dane, WI 53529-0168

1998 Analytical Review DWCCA-1540-PJL

Dear Mrs. Schwartz:

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.

The only item identified in our review was the fact that the utility's 6 inch water meter was not reported as tested in either 1997 or 1998. If you are in fact using that meter it should be tested yearly as required per Wisconsin Administrative Code § PSC 185.76.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\5 18 1999 rev letters.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	76,174	1
Total Sales of Water	<u>76,174</u>	
Other Operating Revenues		
Forfeited Discounts (470)	1,161	2
Other Water Revenues (474)	268	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	<u>1,429</u>	
Total Operating Revenues	<u>77,603</u>	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	26,907	5
General Operating Expenses (680-690)	10,244	6
Total Operation and Maintenance Expenses	<u>37,151</u>	
Other Operating Expenses		
Depreciation Expense (403)	13,223	7
Amortization Expense (404)		8
Taxes (408)	14,459	9
Total Other Operating Expenses	<u>27,682</u>	
Total Operating Expenses	<u>64,833</u>	
NET OPERATING INCOME	<u><u>12,770</u></u>	

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	236	14,467	34,969	4
Commercial	27	2,706	6,623	5
Industrial	3	1,510	2,261	6
Total Metered Sales to General Customers (461)	266	18,683	43,853	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		31,222	8
Other Sales to Public Authorities (464)	5	414	1,099	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	272	19,097	76,174	

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)	31,222	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)	31,222	
Forfeited Discounts (470):		
Customer late payment charges	1,161	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,161	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	268	7
Other (specify): NONE		8
Total Other Water Revenues (474)	268	
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)	13,300	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,647	3
Chemicals (630)	124	4
Supplies and Expenses (640)	10,122	5
Repairs of Water Plant (650)	1,714	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	26,907	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,050	8
Office Supplies and Expenses (681)	888	9
Outside Services Employed (682)	399	10
Insurance Expense (684)	1,000	11
Employees Pensions and Benefits (686)	2,907	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	10,244	
Total Operation and Maintenance Expenses	37,151	

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		13,263	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		254	2
Net property tax equivalent		13,009	
Social Security		1,404	3
PSC Remainder Assessment		46	4
Other (specify): NONE			5
Total tax expense		14,459	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.239400				3
County tax rate	mills		4.636460				4
Local tax rate	mills		4.747330				5
School tax rate	mills		16.581400				6
Voc. school tax rate	mills		1.771710				7
Other tax rate - Local	mills		0.598510				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.574810				10
Less: state credit	mills		1.764800				11
Net tax rate	mills		26.810010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.747330				14
Combined School Tax Rate	mills		18.353110				15
Other Tax Rate - Local	mills		0.598510				16
Total Local & School Tax	mills		23.698950				17
Total Tax Rate	mills		28.574810				18
Ratio of Local and School Tax to Total	dec.		0.829365				19
Total tax net of state credit	mills		26.810010				20
Net Local and School Tax Rate	mills		22.235286				21
Utility Plant, Jan. 1	\$	528,803	528,803				22
Materials & Supplies	\$	6,350	6,350				23
Subtotal	\$	535,153	535,153				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	535,153	535,153				26
Assessment Ratio	dec.		0.828824				27
Assessed Value	\$	443,548	443,548				28
Net Local & School Rate	mills		22.235286				29
Tax Equiv. Computed for Current Year	\$	9,862	9,862				30
Tax Equivalent per 1994 PSC Report	\$	13,263					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	13,263					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)	2,475		4
Structures and Improvements (311)	16,076		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	8,520		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	27,071	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,690		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,292		20
Total Pumping Plant	33,982	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,354		23
Total Water Treatment Plant	1,354	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,159		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)			2,475 4
Structures and Improvements (311)			16,076 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			8,520 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	27,071
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			32,690 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,292 20
Total Pumping Plant	0	0	33,982
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,354 23
Total Water Treatment Plant	0	0	1,354
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			20,159 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)	242,710		26
Transmission and Distribution Mains (343)	251,794		27
Fire Mains (344)	0		28
Services (345)	43,530		29
Meters (346)	23,460	1,231	30
Hydrants (348)	45,618		31
Other Transmission and Distribution Plant (349)	150		32
Total Transmission and Distribution Plant	627,421	1,231	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	100		35
Computer Equipment (372.1)	1,935	762	36
Transportation Equipment (373)	7,679		37
Other General Equipment (379)	4,303		38
Other Tangible Property (390)	0		39
Total General Plant	14,017	762	
Total utility plant in service directly assignable	703,845	1,993	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	703,845	1,993	

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)			242,710 26
Transmission and Distribution Mains (343)			251,794 27
Fire Mains (344)			0 28
Services (345)			43,530 29
Meters (346)			24,691 30
Hydrants (348)			45,618 31
Other Transmission and Distribution Plant (349)			150 32
Total Transmission and Distribution Plant	0	0	628,652
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			100 35
Computer Equipment (372.1)			2,697 36
Transportation Equipment (373)			7,679 37
Other General Equipment (379)			4,303 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	14,779
Total utility plant in service directly assignable	0	0	705,838
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	705,838

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			1,539	1,539	1
February			1,469	1,469	2
March			1,597	1,597	3
April			1,622	1,622	4
May			2,013	2,013	5
June			1,784	1,784	6
July			1,965	1,965	7
August			1,738	1,738	8
September			1,601	1,601	9
October			1,570	1,570	10
November			1,609	1,609	11
December			1,625	1,625	12
Total for year	0	0	20,132	20,132	
Less: Measured or estimated water used in main flushing and water treatment during year				1,008	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				19,124	16
Less: Water sold				19,097	17
Losses and unaccounted for				27	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
N/A					
Maximum gallons pumped by all methods in any one day during reporting year				159	21
Date of maximum: 5/13/1998					22
Cause of maximum:					23
Tower Overflow					
Minimum gallons pumped by all methods in any one day during reporting year				32	24
Date of minimum: 10/21/1998					25
Total KWH used for pumping for the year				42,133	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)	
MILITARY AND MAIN ST.	1	302	8	288,000	Yes	1
WEST ST	2	440	12	324,000	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	WELL NO. 1	WELL NO. 2	1
Location	MILITARY AND MAIN ST	WEST ST.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1948	1966	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	820	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	10
Year Installed	1948	1948	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1948	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	170	6
Total capacity in gallons	22,000	150,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	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)	
A	D	6.000	1,240	0	0	0	1,240	1
M	D	6.000	2,155	0	0	0	2,155	2
A	D	8.000	11,609	0	0	0	11,609	3
M	D	8.000	6,494	0	0	0	6,494	4
M	D	10.000	1,305	0	0	0	1,305	5
M	D	12.000	85	0	0	0	85	6
Total Within Municipality			22,888	0	0	0	22,888	
Total Utility			22,888	0	0	0	22,888	

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	204	0	0	0	204		1
M	1.000	63	0	0	0	63		2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	6	0	0	0	6		5
M	3.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		277	0	0	0	277	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	307	24	0	0	331	32	1
1.000	1	0	0	0	1	0	2
1.250	1	0	0	0	1	0	3
1.500	5	0	0	0	5	0	4
2.000	6	0	0	0	6	0	5
3.000	1	0	0	0	1	0	6
6.000	1	0	0	0	1	0	7
Total:	322	24	0	0	346	32	

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	236	20	0	3	0	72	331	1
1.000	0	0	0	1	0	0	1	2
1.250	0	1	0	0	0	0	1	3
1.500	0	4	0	1	0	0	5	4
2.000	0	2	3	0	0	1	6	5
3.000	0	0	0	0	0	1	1	6
6.000	0	0	0	0	0	1	1	7
Total:	236	27	3	5	0	75	346	

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	49				49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	49
Number of distribution system valves end of year:	52
Number of distribution valves operated during year:	52

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640: Decrease in operating supplies usage.
