



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELLSWORTH MUNICIPAL WATER UTILITY

Principal Office: 130 N. CHESTNUT STREET
P.O. BOX 478
ELLSWORTH, WI 54011-0478

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: ELLSWORTH MUNICIPAL WATER UTILITY

Utility Address: 130 N. CHESTNUT STREET

P.O. BOX 478

ELLSWORTH, WI 54011-0478

When was utility organized? 6/1/1903

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PEGGY NELSON

Title: VILLAGE CLERK-TREASUER

Office Address:

130 N. CHESTNUT STREET

P.O. BOX 478

ELLSWORTH, WI 54011-0478

Telephone: (715) 273 - 4742

Fax Number: (715) 273 - 6460

E-mail Address:

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address: WWW.WIPFLI.COM

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

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address: WWW.WIPFLI.COM

Date of most recent audit report: 1/20/1999

Period covered by most recent audit: JANUARY 1, 1998 TO DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR GERALD DEWOLFE

Title: VILLAGE PRESIDENT

Office Address:

130 N. CHESTNUT STREET
P.O. BOX 478
ELLSWORTH, WI 54011-0478

Telephone: (715) 273 - 4742

Fax Number: (715) 273 - 6460

E-mail Address:

Name: MR GREG ENGASET

Title: PUBLIC WORKS DIRECTOR

Office Address:

130 N. CHESTNUT STREET
P.O. BOX 478
ELLSWORTH, WI 54011-0478

Telephone: (715) 273 - 4742

Fax Number: (715) 273 - 6460

E-mail Address:

Name: MRS PEGGY NELSON

Title: VILLAGE CLERK-TREASURER

Office Address:

130 N. CHESTNUT STREET
P.O. BOX 478
ELLSWORTH, WI 54011-0478

Telephone: (715) 273 - 4742

Fax Number: (715) 273 - 6460

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD OF TRUSTEES

Names of members of utility commission/committee:

, VILLAGE BOARD OF TRUSTEES

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

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)	239,097	234,907	1
Operating Expenses:			
Operation and Maintenance Expense (401)	98,558	84,435	2
Depreciation Expense (403)	33,459	30,947	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,027	36,941	5
Total Operating Expenses	170,044	152,323	
Net Operating Income	69,053	82,584	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	69,053	82,584	
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)	5,444	6,548	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,444	6,548	
Total Income	74,497	89,132	
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	74,497	89,132	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	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)	1,540	1,760	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	1,540	1,760	
Net Income	72,957	87,372	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,043,156	920,754	19
Balance Transferred from Income (433)	72,957	87,372	20
Miscellaneous Credits to Surplus (434)	35,030	35,030	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)	1,151,143	1,043,156	

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):		
WATER FRONTAGE ASSESSMENTS	5,305	4
INTEREST ON INVESTMENTS	139	5
Total (Acct. 419):	5,444	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVENESS OF PROPERTY TAX EQUIVALENT	35,030	9
Total (Acct. 434):	35,030	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	239,097	0	0	0	239,097	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	239,097	0	0	0	239,097	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,932,658	1,747,252	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	263,321	253,316	2
Net Utility Plant	1,669,337	1,493,936	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	53,452	76,792	6
Special Funds (125)	0	0	7
Total Other Property and Investments	53,452	76,792	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	57,362	17,495	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	34,515	35,970	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,353	17,997	14
Materials and Supplies (150)	22,565	20,030	15
Prepayments (165)	0	4,718	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	116,795	96,210	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,839,584	1,666,938	

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)	42,104	42,104	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	1,151,143	1,043,156	23
Total Proprietary Capital	1,193,247	1,085,260	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	30,000	35,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	30,000	35,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,299	1,676	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	1,299	1,676	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	615,038	545,002	38
Total Liabilities and Other Credits	1,839,584	1,666,938	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,931,904	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)	754				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,932,658	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	263,321	0	0	0	9
Total Accumulated Provision	263,321	0	0	0	
Net Utility Plant	1,669,337	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	253,316				253,316	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,459				33,459	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,571				1,571	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	35,030	0	0	0	35,030	13
Debits during year						14
Book cost of plant retired	22,723				22,723	15
Cost of removal	2,302				2,302	16
Other debits (specify):						17
					0	18
Total debits	25,025	0	0	0	25,025	19
Balance End of Year	263,321	0	0	0	263,321	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.93%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	22,565	20,030
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>22,565</u>	<u>20,030</u>

**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	42,104	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>42,104</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. NOTE	03/01/1994	03/01/2004	4.40%	30,000	1
Total for Account 223				30,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	38,027	2
Charged electric department expense		3
Charged sewer department expense	660	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>38,687</u>	
Taxes paid during year:		
County, state and local taxes	35,030	6
Social Security taxes	3,327	7
PSC Remainder Assessment	330	8
Other (explain):		
NONE		9
Total payments and other debits	<u>38,687</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. NOTES	0	1,540	1,540	0	2
Subtotal	0	1,540	1,540	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	1,540	1,540	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	545,002	0	0	0	0	545,002	1
Add credits during year:							
For Services	16,580					16,580	2
For Mains	38,656					38,656	3
Other (specify):							
HYDRANTS	11,550					11,550	4
HOOK UPS	3,250					3,250	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	615,038	0	0	0	0	615,038	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
WATER FRONTAGE ASSESSMENTS RECEIVABLE	53,452	2
Total (Acct. 124):	53,452	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	34,515	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	34,515	
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):		
RECEIVABLE FROM GENERAL FUND	2,353	12
Total (Acct. 145):	2,353	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
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	1,839,201	0	0	0	1,839,201	1
Materials and Supplies	21,297	0	0	0	21,297	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	258,318	0	0	0	258,318	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	580,020	0	0	0	580,020	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,022,160	0	0	0	1,022,160	
Net Operating Income	69,053	0	0	0	69,053	8
Net Operating Income as a percent of Average Net Rate Base						
	6.76%	N/A	N/A	N/A	6.76%	

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	42,104	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,097,149	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,139,253	
Net Income		
Net Income	72,957	5
Percent Return on Proprietary Capital	6.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 18, 1999

Mrs. Peggy Nelson, Village Clerk Treasurer
Ellsworth Municipal Water And Sewer
130 North Chestnut Street
P.O. Box 478
Ellsworth, WI 54011-0478

1998 Analytical Review DWCCA-1820-PJL

Dear Mrs. Nelson:

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

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

Sincerely,

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

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	236,038	1
Total Sales of Water	236,038	
Other Operating Revenues		
Forfeited Discounts (470)	805	2
Other Water Revenues (474)	2,254	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,059	
Total Operating Revenues	239,097	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	44,601	5
General Operating Expenses (680-690)	53,957	6
Total Operation and Maintenance Expenses	98,558	
Other Operating Expenses		
Depreciation Expense (403)	33,459	7
Amortization Expense (404)	0	8
Taxes (408)	38,027	9
Total Other Operating Expenses	71,486	
Total Operating Expenses	170,044	
NET OPERATING INCOME	69,053	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	178	646	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	178	646	
Metered Sales to General Customers (461)				
Residential	765	42,505	89,668	4
Commercial	171	27,170	39,989	5
Industrial	7	504	1,499	6
Total Metered Sales to General Customers (461)	943	70,179	131,156	
Private Fire Protection Service (462)	7		2,760	7
Public Fire Protection Service (463)	1		87,353	8
Other Sales to Public Authorities (464)	26	9,537	14,123	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	980	79,894	236,038	

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)	87,353	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)	87,353	
Forfeited Discounts (470):		
Customer late payment charges	805	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	805	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,896	7
Other (specify):		
SERVICE CHARGES - SHUT OFF/ON	121	8
RENTAL CHARGE TOWER	180	9
MISCELLANEOUS	57	10
Total Other Water Revenues (474)	2,254	
Amortization of Construction Grants (475):		
NONE		11
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)	13,062	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,438	3
Chemicals (630)	742	4
Supplies and Expenses (640)	5,581	5
Repairs of Water Plant (650)	11,778	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	44,601	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	24,884	8
Office Supplies and Expenses (681)	7,230	9
Outside Services Employed (682)	7,450	10
Insurance Expense (684)	1,963	11
Employees Pensions and Benefits (686)	11,968	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	462	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	53,957	
 Total Operation and Maintenance Expenses	98,558	

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		35,030	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		660	2
Net property tax equivalent		34,370	
Social Security		3,327	3
PSC Remainder Assessment		330	4
Other (specify): NONE			5
Total tax expense		<u>38,027</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			Pierce				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224887				3
County tax rate	mills		5.978609				4
Local tax rate	mills		7.363506				5
School tax rate	mills		11.444789				6
Voc. school tax rate	mills		1.936381				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.948172				10
Less: state credit	mills		1.932605				11
Net tax rate	mills		25.015567				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.363506				14
Combined School Tax Rate	mills		13.381170				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.744676				17
Total Tax Rate	mills		26.948172				18
Ratio of Local and School Tax to Total	dec.		0.769799				19
Total tax net of state credit	mills		25.015567				20
Net Local and School Tax Rate	mills		19.256959				21
Utility Plant, Jan. 1	\$	1,747,252	1,747,252				22
Materials & Supplies	\$	20,030	20,030				23
Subtotal	\$	1,767,282	1,767,282				24
Less: Plant Outside Limits	\$	9,200	9,200				25
Taxable Assets	\$	1,758,082	1,758,082				26
Assessment Ratio	dec.		0.888094				27
Assessed Value	\$	1,561,342	1,561,342				28
Net Local & School Rate	mills		19.256959				29
Tax Equiv. Computed for Current Year	\$	30,067	30,067				30
Tax Equivalent per 1994 PSC Report	\$	35,030					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	35,030					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)	366		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)	18,132		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	18,498	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,958		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,648	8,697	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	79,606	8,697	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,273		23
Total Water Treatment Plant	1,273	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,050		24
Structures and Improvements (341)	10,103	910	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)			366 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)			18,132 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	18,498
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			23,958 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	14,723		49,622 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	14,723	0	73,580
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,273 23
Total Water Treatment Plant	0	0	1,273
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			10,050 24
Structures and Improvements (341)			11,013 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)	319,037		26
Transmission and Distribution Mains (343)	854,088	142,239	27
Fire Mains (344)	0		28
Services (345)	176,408	27,256	29
Meters (346)	77,245	2,588	30
Hydrants (348)	168,846	26,439	31
Other Transmission and Distribution Plant (349)	532		32
Total Transmission and Distribution Plant	1,616,309	199,432	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,459		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	13,747		37
Other General Equipment (379)	11,606		38
Other Tangible Property (390)	0		39
Total General Plant	30,812	0	
Total utility plant in service directly assignable	1,746,498	208,129	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,746,498	208,129	

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)			319,037 26
Transmission and Distribution Mains (343)	5,950		990,377 27
Fire Mains (344)			0 28
Services (345)	1,300		202,364 29
Meters (346)			79,833 30
Hydrants (348)	750		194,535 31
Other Transmission and Distribution Plant (349)			532 32
Total Transmission and Distribution Plant	8,000	0	1,807,741
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			5,459 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			13,747 37
Other General Equipment (379)			11,606 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	30,812
Total utility plant in service directly assignable	22,723	0	1,931,904
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	22,723	0	1,931,904

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			8,637	8,637	1
February			7,354	7,354	2
March			8,385	8,385	3
April			8,113	8,113	4
May			8,302	8,302	5
June			7,895	7,895	6
July			9,343	9,343	7
August			8,658	8,658	8
September			8,684	8,684	9
October			8,031	8,031	10
November			7,712	7,712	11
December			7,965	7,965	12
Total for year	0	0	99,079	99,079	
Less: Measured or estimated water used in main flushing and water treatment during year				1,484	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				97,595	16
Less: Water sold				79,894	17
Losses and unaccounted for				17,701	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				420	21
Date of maximum: 5/14/1998					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				222	24
Date of minimum: 1/23/1998					25
Total KWH used for pumping for the year				235,596	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)	
1917 (1990) 163 PLUM #2	#1	718	6	360,000	Yes	1
1940 (1988) 150 MAIN #3	#2	550	6	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	163 PLUM STREET	150 MAIN STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	NATIONAL	BYRON JACKSON		5
Year Installed	1998	1988		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	450		8
Pump Motor or Standby Engine Mfr	PLUEGER	FAIRBANKS		10
Year Installed	1992	1988		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	60		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	90		6
Total capacity in gallons	400,000		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.)	1.0220		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	0	280			280	1
M	D	4.000	14,802	0	1,700	0	13,102	2
M	D	6.000	27,499	977	0	0	28,476	3
M	D	8.000	13,664	4,322	0	0	17,986	4
M	D	10.000	2,857	0	0	0	2,857	5
M	D	12.000	7,366	0	0	0	7,366	6
Total Within Municipality			66,188	5,579	1,700	0	70,067	
Total Utility			66,188	5,579	1,700	0	70,067	

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	819	34	26	0	827	46	1
M	1.000	103	26	0	0	129	9	2
M	1.250	2	0	0	0	2		3
M	1.500	2	0	0	0	2	1	4
M	2.000	21	0	0	0	21		5
M	3.000	2	0	0	0	2		6
M	4.000	6	0	0	0	6		7
M	6.000	3	0	0	0	3		8
M	10.000	1	0	0	0	1		9
Total Utility		959	60	26	0	993	56	

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	992	34	0	(7)	1,019	86	1
1.000	13	4	0	0	17	0	2
1.250	1	0	0	0	1	0	3
1.500	17	0	0	0	17	0	4
2.000	17	0	0	0	17	1	5
3.000	6	0	0	0	6	0	6
4.000	5	0	0	0	5	0	7
Total:	1,051	38	0	(7)	1,082	87	

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	809	151	2	10	0	47	1,019	1
1.000	0	9	3	1	0	4	17	2
1.250	0	1	0	0	0	0	1	3
1.500	0	11	1	5	0	0	17	4
2.000	0	10	0	6	0	1	17	5
3.000	0	1	1	4	0	0	6	6
4.000	0	1	2	2	0	0	5	7
Total:	809	184	9	28	0	52	1,082	

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	156	12	3		165	2
Total Fire Hydrants	156	12	3	0	165	
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:	165
Number of distribution system valves end of year:	171
Number of distribution valves operated during year:	74

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #650 - Large number of small repairs to the water plant.

a/c #681 - Applicable portion of a copy machine and computer were charged to this account. The amounts were individually small enough not to be capitalized.

Water Utility Plant in Service (Page W-08)

a/c #325 - Retirement represents the cost of the old pump installed in 1992. The pump was replaced in the current year.

Water Mains (Page W-15)

A PORTION OF THE ADDITIONS WERE FINANCED BY A PRIVATE DEVELOPER. THESE ADDITIONS WERE THEN DEDICATED TO THE VILLAGE. A CORRESPONDING AMOUNT WAS RECORDED IN CONTRIBUTIONS IN AID OF CONSTRUCTION.

THE BALANCE OF THE ADDITIONS WERE FINANCED THROUGH UTILITY OPERATIONS.

Water Services (Page W-16)

SERVICES WERE INSTALLED BY PROPERTY OWNERS.

Meters (Page W-17)

During 1998 the utility performed a detailed count of meters and deemed that an adjustment of seven meters was necessary.

Hydrants and Distribution System Valves (Page W-18)

THE UTILITY PLANS ON TESTING THE REMAINING VALVES NEXT YEAR.
