



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF LAKE DELTON WATER UTILITY

Principal Office: P.O. BOX 87
LAKE DELTON, WI 53940

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: VILLAGE OF LAKE DELTON WATER UTILITY

Utility Address: P.O. BOX 87
LAKE DELTON, WI 53940

When was utility organized? 1/1/1986

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KAY C. MACKESEY
Title: CLERK-TREASURER

Office Address:
P.O. BOX 87
LAKE DELTON, WI 53940

Telephone: (608) 254 - 2558

Fax Number: (608) 254 - 7785

E-mail Address:

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

Name: JAMES BLOCK CPA
Title:

Office Address: JOHNSON BLOCK & CO., INC.
6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@chorus.net

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

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

Name: JOHNSON BLOCK & CO., INC.
Title:

Office Address: JOHNSON BLOCK & CO., INC.
6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@chorus.net

Date of most recent audit report: 8/20/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID STERR

Title:

Office Address:

P.O. BOX 87
LAKE DELTON, WI 53940

Telephone: (608) 253 - 9268

Fax Number:

E-mail Address:

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

- MS DAWN BAKER
- MS LESLIE BREMER
- MR JOE BUCHANIEC
- MR JEFFRY HYNUM
- MR FRANK KAMINSKI
- MR GORDON PRIEGEL
- MR TOM WEBB

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:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	829,237	760,226	1
Operating Expenses:			
Operation and Maintenance Expense (401)	172,437	166,160	2
Depreciation Expense (403)	187,372	186,080	3
Amortization Expense (404)	0	0	4
Taxes (408)	202,824	201,943	5
Total Operating Expenses	562,633	554,183	
Net Operating Income	266,604	206,043	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	266,604	206,043	
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)	144,256	175,542	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	144,256	175,542	
Total Income	410,860	381,585	
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	410,860	381,585	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	272,176	319,744	13
Amortization of Debt Discount and Expense (428)	20,591	18,397	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	292,767	338,141	
Net Income	118,093	43,444	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(335,013)	(384,738)	19
Balance Transferred from Income (433)	118,093	43,444	20
Miscellaneous Credits to Surplus (434)	0	6,281	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)	(216,920)	(335,013)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on bank deposits	70,005	4
Interest on special assessments	74,251	5
Total (Acct. 419):	144,256	
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):		
NONE		9
Total (Acct. 434):	0	
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):					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	829,237	0	0	0	829,237	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	829,237	0	0	0	829,237	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,667,314	11,639,725	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	894,957	701,175	2
Net Utility Plant	10,772,357	10,938,550	
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)	906,467	1,103,916	6
Special Funds (125)	1,135,593	2,393,303	7
Total Other Property and Investments	2,042,060	3,497,219	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	173,289	131,575	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	105,718	109,396	11
Other Accounts Receivable (143)	1,269	1,269	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,414	20,635	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	290,690	262,875	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	104,168	36,984	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	104,168	36,984	
Total Assets and Other Debits	13,209,275	14,735,628	

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)	4,764,995	4,764,995	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(216,920)	(335,013)	23
Total Proprietary Capital	4,548,075	4,429,982	
LONG-TERM DEBT			
Bonds (221)	4,535,000	1,220,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	5,000,000	26
Total Long-Term Debt	4,535,000	6,220,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,696	3,318	28
Payables to Municipality (233)	2,314	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	4,036	31
Interest Accrued (237)	30,433	106,436	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	39,443	113,790	
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)	4,086,757	3,971,856	38
Total Liabilities and Other Credits	13,209,275	14,735,628	

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)	11,667,314	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	11,667,314	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	894,957	0	0	0	9
Total Accumulated Provision	894,957	0	0	0	
Net Utility Plant	10,772,357	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	701,175				701,175	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	187,372				187,372	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,740				11,740	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	450				450	10
Other credits (specify):						11
					0	12
Total credits	199,562	0	0	0	199,562	13
Debits during year						14
Book cost of plant retired	5,780				5,780	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,780	0	0	0	5,780	19
Balance End of Year	894,957	0	0	0	894,957	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	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 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</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)				
Bond Anticipation Notes	14,680	428	0	1
Revenue Bonds, Series 1998	2,194	428	85,581	2
Special Assessment B Bonds	3,717	428	18,587	3
Total			104,168	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,764,995	1
Changes during year (explain):		2
Balance end of year	4,764,995	

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)	
Special Assessment B	04/01/1996	03/01/2004	5.00%	1,050,000	1
Revenue Bonds, Series 1998	05/01/1998	12/01/2018	5.15%	3,485,000	2
Total Bonds (Account 221):				4,535,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Bond Anticipation Notes	05/06/1994	03/01/1999	5.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	4,036	1
Accruals:		
Charged water department expense	202,824	2
Charged electric department expense		3
Charged sewer department expense	3,290	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>206,114</u>	
Taxes paid during year:		
County, state and local taxes	201,936	6
Social Security taxes	6,848	7
PSC Remainder Assessment	1,366	8
Other (explain):		
NONE		9
Total payments and other debits	<u>210,150</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)					
Special Assessment B	18,694	49,991	52,427	16,258	1
Revenue Bonds, Series 1998		113,052	98,877	14,175	2
Subtotal	18,694	163,043	151,304	30,433	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bond Anticipation Notes	87,742	109,133	196,875	0	4
Subtotal	87,742	109,133	196,875	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	106,436	272,176	348,179	30,433	

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	3,971,856	0	0	0	0	3,971,856	1
Add credits during year:							
For Services	6,500					6,500	2
For Mains	133,428					133,428	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
1997 audit adjustment-accounts receivable	25,027					25,027	5
Balance End of Year	4,086,757	0	0	0	0	4,086,757	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	517,949					517,949	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):		
Deferred Special Assessments	906,467	2
Total (Acct. 124):	906,467	
Special Funds (125):		
Reserve Fund	60,812	3
Sinking Fund	169,614	4
Special Assessment B	612,820	5
Revenue Bond Reserve - 1998	292,347	6
Total (Acct. 125):	1,135,593	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	105,718	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	105,718	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
Accrued Interest	1,269	14
Total (Acct. 143):	1,269	
Receivables from Municipality (145):		
Sewer - meter costs	10,414	15
Total (Acct. 145):	10,414	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
General Fund	2,314	19
Total (Acct. 233):	2,314	
Other Deferred Credits (253):		
NONE		20
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	11,653,519	0	0	0	11,653,519	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation	798,066	0	0	0	798,066	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,029,306	0	0	0	4,029,306	6
Other (specify):						0
						7
Average Net Rate Base	6,826,147	0	0	0	6,826,147	
Net Operating Income	266,604	0	0	0	266,604	8
Net Operating Income as a percent of Average Net Rate Base						
	3.91%	N/A	N/A	N/A	3.91%	

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	4,764,995	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(275,966)	3
Other (Specify):		4
Total Average Proprietary Capital	4,489,029	
Net Income		
Net Income	118,093	5
Percent Return on Proprietary Capital	2.63%	

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.

Issued revenue bonds for \$3,485,000.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Lake Delton, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Village of Lake Delton Water Utility for the year ended December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with requirements of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the Village of Lake Delton and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

March 26, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 18, 1999

Ms. Kay C. Mackesey, Clerk Treasurer
Village of Lake Delton Water Utility
P.O. Box 87
Lake Delton, WI 53940-0087

1998 Analytical Review DWCCA-2975-ELE

Dear Ms. Mackesey:

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) 266-3768.

Sincerely,

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

ELE: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)	802,750	1
Total Sales of Water	802,750	
Other Operating Revenues		
Forfeited Discounts (470)	9,236	2
Other Water Revenues (474)	17,251	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	26,487	
Total Operating Revenues	829,237	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	112,951	5
General Operating Expenses (680-690)	59,486	6
Total Operation and Maintenance Expenses	172,437	
Other Operating Expenses		
Depreciation Expense (403)	187,372	7
Amortization Expense (404)		8
Taxes (408)	202,824	9
Total Other Operating Expenses	390,196	
Total Operating Expenses	562,633	
NET OPERATING INCOME	266,604	

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	35	2,111	4,716	2
Industrial				3
Total Unmetered Sales to General Customers (460)	35	2,111	4,716	
Metered Sales to General Customers (461)				
Residential	489	23,170	114,368	4
Commercial	250	198,625	426,604	5
Industrial	2	1,081	2,527	6
Total Metered Sales to General Customers (461)	741	222,876	543,499	
Private Fire Protection Service (462)	10		7,860	7
Public Fire Protection Service (463)	1		236,599	8
Other Sales to Public Authorities (464)	9	5,003	10,076	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	796	229,990	802,750	

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)	236,599	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)	236,599	
Forfeited Discounts (470):		
Customer late payment charges	9,236	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,236	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,400	7
Other (specify):		
Well permits	3,800	8
Miscellaneous: water turn-ons, meter reinstallations, other servicing	3,051	9
Total Other Water Revenues (474)	17,251	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	71,053	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	20,456	3
Chemicals (630)	4,723	4
Supplies and Expenses (640)	4,529	5
Repairs of Water Plant (650)	9,567	6
Transportation Expenses (660)	2,623	7
Total Plant Operation and Maintenance Expenses	112,951	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	19,283	8
Office Supplies and Expenses (681)	5,453	9
Outside Services Employed (682)	2,330	10
Insurance Expense (684)	5,500	11
Employees Pensions and Benefits (686)	25,979	12
Regulatory Commission Expenses (688)	715	13
Miscellaneous General Expenses (689)	226	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	59,486	
Total Operation and Maintenance Expenses	172,437	

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		197,900	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,290	2
Net property tax equivalent		194,610	
Social Security		6,848	3
PSC Remainder Assessment		1,366	4
Other (specify): NONE			5
Total tax expense		<u>202,824</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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204673				3
County tax rate	mills		4.397768				4
Local tax rate	mills		4.732547				5
School tax rate	mills		10.964899				6
Voc. school tax rate	mills		1.514682				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.814569				10
Less: state credit	mills		1.441962				11
Net tax rate	mills		20.372607				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.732547				14
Combined School Tax Rate	mills		12.479581				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.212128				17
Total Tax Rate	mills		21.814569				18
Ratio of Local and School Tax to Total	dec.		0.789020				19
Total tax net of state credit	mills		20.372607				20
Net Local and School Tax Rate	mills		16.074391				21
Utility Plant, Jan. 1	\$	11,639,725	11,639,725				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	11,639,725	11,639,725				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,639,725	11,639,725				26
Assessment Ratio	dec.		0.977200				27
Assessed Value	\$	11,374,339	11,374,339				28
Net Local & School Rate	mills		16.074391				29
Tax Equiv. Computed for Current Year	\$	182,836	182,836				30
Tax Equivalent per 1994 PSC Report	\$	197,900					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	197,900					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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	350,538		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	350,538	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	518,343		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	40,379		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	394,791	3,400	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	953,513	3,400	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,750		23
Total Water Treatment Plant	2,750	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			350,538 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	350,538
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			518,343 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			40,379 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			398,191 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	956,913
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,750 23
Total Water Treatment Plant	0	0	2,750
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	611,116		26
Transmission and Distribution Mains (343)	7,805,030	9,288	27
Fire Mains (344)	0		28
Services (345)	1,005,974	6,500	29
Meters (346)	387,949	9,986	30
Hydrants (348)	363,657		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,173,726	25,774	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	140,000		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,898		36
Transportation Equipment (373)	12,500	4,195	37
Other General Equipment (379)	2,800		38
Other Tangible Property (390)	0		39
Total General Plant	159,198	4,195	
Total utility plant in service directly assignable	11,639,725	33,369	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	11,639,725	33,369	

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)			611,116 26
Transmission and Distribution Mains (343)			7,814,318 27
Fire Mains (344)			0 28
Services (345)	3,000		1,009,474 29
Meters (346)	2,780		395,155 30
Hydrants (348)			363,657 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,780	0	10,193,720
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			140,000 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,898 36
Transportation Equipment (373)			16,695 37
Other General Equipment (379)			2,800 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	163,393
Total utility plant in service directly assignable	5,780	0	11,667,314
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	5,780	0	11,667,314

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			11,113	11,113	1
February			10,483	10,483	2
March			12,366	12,366	3
April			14,239	14,239	4
May			22,319	22,319	5
June			28,243	28,243	6
July			41,195	41,195	7
August			39,668	39,668	8
September			22,794	22,794	9
October			14,964	14,964	10
November			11,759	11,759	11
December			12,600	12,600	12
Total for year	0	0	241,743	241,743	
Less: Measured or estimated water used in main flushing and water treatment during year				962	13
Less: Other utility use				162	14
Other utility use explanation:					15
repairs, frozen meters, water trees					
Water pumped into distribution system				240,619	16
Less: Water sold				229,990	17
Losses and unaccounted for				10,629	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,906	21
Date of maximum: 8/2/1998					22
Cause of maximum:					23
weekend vacation - tourism					
Minimum gallons pumped by all methods in any one day during reporting year				254	24
Date of minimum: 1/13/1998					25
Total KWH used for pumping for the year				433,954	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)	
PROGRESSIVE DRIVE	#1	400	12	612,000	Yes	1
PROGRESSIVE DRIVE	#2	340	13	734,400	Yes	2
BONANZA ROAD	#3	400	13	1,252,800	Yes	3
HIGHWAY A	#4	350	13	835,200	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification	#1	#2	#3	1
Location	PROGRESSIVE DRIVE	PROGRESSIVE DRIVE	BONANZA	2
Purpose	B	P	P	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AMERICAN	LAYNE & BOWLER	5
Year Installed	1986	1994	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	510	870	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	10
Year Installed	1986	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#4			14
Location	CTY HWY A			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE & BOWLER			18
Year Installed	1994			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	480			21
Pump Motor or Standby Engine Mfr	US MOTORS			23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1986	1994		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	179		6
Total capacity in gallons	200,000	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.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	N			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	8.000	57,353	0	0	0	57,353	1
M	D	10.000	19,979	0	0	0	19,979	2
M	D	12.000	49,665	0	0	0	49,665	3
Total Within Municipality			126,997	0	0	0	126,997	
Total Utility			126,997	0	0	0	126,997	

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	1.000	520	4	0	0	524	50	1
M	1.500	29	0	2	0	27	3	2
M	2.000	84	0	2	0	82	12	3
P	2.500	1	0	0	0	1		4
P	3.000	2	0	0	0	2		5
M	4.000	71	0	1	0	70	4	6
M	6.000	16	0	0	0	16	1	7
M	8.000	6	3	0	0	9	2	8
M	10.000	2	0	0	0	2		9
Total Utility		731	7	5	0	733	72	

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	493	24	0	0	517	108	1
0.750	71	3	0	0	74	19	2
1.000	45	0	2	0	43	4	3
1.500	10	1	0	0	11	6	4
2.000	115	1	3	0	113	45	5
3.000	6	0	0	0	6	1	6
4.000	5	0	0	0	5	4	7
Total:	745	29	5	0	769	187	

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	427	82	1	2	0	5	517	1
0.750	74	0	0	0	0	0	74	2
1.000	0	43	0	0	0	0	43	3
1.500	0	11	0	0	0	0	11	4
2.000	0	110	1	2	0	0	113	5
3.000	0	6	0	0	0	0	6	6
4.000	0	4	0	1	0	0	5	7
Total:	501	256	2	5	0	5	769	

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	233			(233)	0	1
Within Municipality	0			233	233	2
Total Fire Hydrants	233	0	0	0	233	
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:	233
Number of distribution system valves end of year:	611
Number of distribution valves operated during year:	600

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 684 - Utility reported 2 years of insurance in 1996 and none in 1997.

Water Utility Plant in Service (Page W-08)

343 - This is final payment for main additions reported in 1997.

345 - Services were paid for by customers.

Water Services (Page W-16)

Customers paid for all services added in 1998. Additions were recorded at estimated cost.
