



3015 (02-09-04)

ANNUAL REPORT

OF

Name: POYNETTE MUNICIPAL WATER UTILITY

Principal Office: 106 SOUTH MAIN STREET
P.O. BOX 95
POYNETTE, WI 53955

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: POYNETTE MUNICIPAL WATER UTILITY

Utility Address: 106 SOUTH MAIN STREET

P.O. BOX 95
POYNETTE, WI 53955

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID TEBO

Title: VILLAGE COMMISSIONER

Office Address:

106 SOUTH MAIN STREET
P.O. BOX 95
POYNETTE, WI 53955

Telephone: (608) 635 - 2122

Fax Number: (608) 635 - 8960

E-mail Address:

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

Name: MR ROBERT C. FENSKE CPA

Title: MEMBER

Office Address: MILLER, BRUSSELL, EBBEN AND GLAESKE LLC

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

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: MBEGCPA@PALACENET.NET

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

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

Name: MR ROBERT C. FENSKE CPA

Title: MEMBER

Office Address: MILLER, BRUSSELL, EBBEN AND GLAESKE LLC

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

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: MBEGCPA@PALACENET.NET

Date of most recent audit report: 3/2/1999

Period covered by most recent audit: DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

106 SOUTH MAIN STREET
P.O. BOX 95
POYNETTE, WI 53955

Telephone: (608) 635 - 2122

Fax Number: (608) 635 - 8960

E-mail Address:

Name of utility commission/committee: POYNETTE VILLAGE BOARD

Names of members of utility commission/committee:

- MR MIKE ALLEN, BOARD SUPERVISOR
 - MR JOHN JAY, BOARD SUPERVISOR
 - MR RICHARD KNUTSON, BOARD SUPERVISOR
 - MR JEFFREY KOSTICHKA, VILLAGE PRESIDENT
 - MR JAMES LEMBCKE, BOARD SUPERVISOR
 - MR ANDY ROSS, BOARD SUPERVISOR
 - MR DAVID TEBO, VILLAGE COMMISSIONER
 - MRS MARY WENDT, BOARD SUPERVISOR
-

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)	206,024	194,040	1
Operating Expenses:			
Operation and Maintenance Expense (401)	79,697	110,427	2
Depreciation Expense (403)	32,901	31,512	3
Amortization Expense (404)	0	0	4
Taxes (408)	37,305	37,461	5
Total Operating Expenses	149,903	179,400	
Net Operating Income	56,121	14,640	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	56,121	14,640	
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)	7,404	9,733	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,404	9,733	
Total Income	63,525	24,373	
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	63,525	24,373	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,437	34,549	13
Amortization of Debt Discount and Expense (428)	1,891	1,891	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	3,450	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	37,778	36,440	
Net Income	25,747	(12,067)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	160,425	172,492	19
Balance Transferred from Income (433)	25,747	(12,067)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	186,172	160,425	

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 SPECIAL FUNDS	6,114	4
INTEREST ON REGULAR ACCOUNTS	1,290	5
Total (Acct. 419):	7,404	
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):						
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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	206,024	0	0	0	206,024	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	206,024	0	0	0	206,024	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,905,340	1,801,428	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	431,565	398,092	2
Net Utility Plant	1,473,775	1,403,336	
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)	0	0	6
Special Funds (125)	133,520	126,835	7
Total Other Property and Investments	133,520	126,835	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,932	10,340	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	27,262	26,970	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	230,752	237,116	14
Materials and Supplies (150)	2,589	1,861	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	265,535	276,287	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	23,897	25,788	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	23,897	25,788	
Total Assets and Other Debits	1,896,727	1,832,246	

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)	2,941	2,941	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	186,172	160,425	23
Total Proprietary Capital	189,113	163,366	
LONG-TERM DEBT			
Bonds (221)	695,000	750,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	695,000	750,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,435	1,870	28
Payables to Municipality (233)	62,323	60,000	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	16,444	13,887	32
Other Current and Accrued Liabilities (238)	1,580	1,717	33
Total Current and Accrued Liabilities	81,782	77,474	
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)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	930,832	841,406	38
Total Liabilities and Other Credits	1,896,727	1,832,246	

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)	1,905,340	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	1,905,340	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	431,565	0	0	0	9
Total Accumulated Provision	431,565	0	0	0	
Net Utility Plant	1,473,775	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	398,092				398,092	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,901				32,901	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,700				1,700	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	34,601	0	0	0	34,601	13
Debits during year						14
Book cost of plant retired	1,128				1,128	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,128	0	0	0	1,128	19
Balance End of Year	431,565	0	0	0	431,565	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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,589	1,861
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	2,589	1,861

**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)				
UNAMORTIZED BOND ISSUANCE COSTS	1,891	428	23,897	1
Total			<u><u>23,897</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	2,941	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,941</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)	
WATER MORTGAGE REVENUE BONDS	03/01/1996	08/01/2008	4.90%	695,000	1
Total Bonds (Account 221):				695,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	37,305	2
Charged electric department expense		3
Charged sewer department expense	434	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>37,739</u>	
Taxes paid during year:		
County, state and local taxes	35,187	6
Social Security taxes	2,323	7
PSC Remainder Assessment	229	8
Other (explain):		
NONE		9
Total payments and other debits	<u>37,739</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)					
1996 REFUNDING BONDS	13,887	32,437	33,330	12,994	1
Subtotal	13,887	32,437	33,330	12,994	
Advances from Municipality (223)					
ADVANCE FROM GENERAL FUND	0	3,450		3,450	2
Subtotal	0	3,450	0	3,450	
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	13,887	35,887	33,330	16,444	

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	841,406	0	0	0	0	841,406	1
Add credits during year:							
For Services	22,575					22,575	2
For Mains	54,243					54,243	3
Other (specify):							
FOR HYDRANTS	12,608					12,608	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	930,832	0	0	0	0	930,832	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL FUNDS - CONSTRUCTION	5,183	3
SPECIAL FUNDS - BOND REDEMPTION RESERVE	128,337	4
Total (Acct. 125):	133,520	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,262	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	27,262	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF DISTRICT	230,752	13
Total (Acct. 145):	230,752	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	62,323	17
Total (Acct. 233):	62,323	
Other Deferred Credits (253):		
NONE		18
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	1,853,384	0	0	0	1,853,384	1
Materials and Supplies	2,225	0	0	0	2,225	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	414,828	0	0	0	414,828	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	886,119	0	0	0	886,119	6
Other (specify):					0	7
Average Net Rate Base	554,662	0	0	0	554,662	
Net Operating Income	56,121	0	0	0	56,121	8
Net Operating Income as a percent of Average Net Rate Base	10.12%	N/A	N/A	N/A	10.12%	

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	2,941	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	173,298	3
Other (Specify):		4
Total Average Proprietary Capital	176,239	
Net Income		
Net Income	25,747	5
Percent Return on Proprietary Capital	14.61%	

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 25, 1999

Mr. David Tebo, Village Commissioner
Poynette Municipal Water Utility
106 South Main Street
P.O. Box 95
Poynette, WI 53955-0095

1998 Analytical Review DWCCA-4810-ELE

Dear Mr. Tebo:

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

During our review, we noted that the total General Operating Expenses on the Operation and Maintenance Expenses schedule decreased \$24,719 from 1997, mainly due to a decrease in Account 682, Outside Services Employed. Please furnish an explanation for this decrease.

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

Sincerely,

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

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	203,534	1
Total Sales of Water	203,534	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	2,490	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,490	
Total Operating Revenues	206,024	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	34,345	5
General Operating Expenses (680-690)	45,352	6
Total Operation and Maintenance Expenses	79,697	
Other Operating Expenses		
Depreciation Expense (403)	32,901	7
Amortization Expense (404)		8
Taxes (408)	37,305	9
Total Other Operating Expenses	70,206	
Total Operating Expenses	149,903	
NET OPERATING INCOME	56,121	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	676	35,025	82,896	4
Commercial	73	9,196	17,218	5
Industrial	6	14,009	14,106	6
Total Metered Sales to General Customers (461)	755	58,230	114,220	
Private Fire Protection Service (462)	2		2,320	7
Public Fire Protection Service (463)	1		81,965	8
Other Sales to Public Authorities (464)	12	2,794	5,029	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	770	61,024	203,534	

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)	81,965	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)	81,965	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,552	7
Other (specify):		
MISC REVENUE, TURN ON CHARGES, ETC.	938	8
Total Other Water Revenues (474)	2,490	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	21,612	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,599	3
Chemicals (630)	1,344	4
Supplies and Expenses (640)	118	5
Repairs of Water Plant (650)	689	6
Transportation Expenses (660)	983	7
Total Plant Operation and Maintenance Expenses	34,345	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,748	8
Office Supplies and Expenses (681)	4,718	9
Outside Services Employed (682)	13,577	10
Insurance Expense (684)	3,445	11
Employees Pensions and Benefits (686)	12,438	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,426	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	45,352	
 Total Operation and Maintenance Expenses	79,697	

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		35,187	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		434	2
Net property tax equivalent		34,753	
Social Security		2,323	3
PSC Remainder Assessment		229	4
Other (specify): NONE			5
Total tax expense		<u>37,305</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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197000				3
County tax rate	mills		3.594000				4
Local tax rate	mills		6.321000				5
School tax rate	mills		8.727000				6
Voc. school tax rate	mills		1.459000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.298000				10
Less: state credit	mills		1.313000				11
Net tax rate	mills		18.985000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.321000				14
Combined School Tax Rate	mills		10.186000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.507000				17
Total Tax Rate	mills		20.298000				18
Ratio of Local and School Tax to Total	dec.		0.813233				19
Total tax net of state credit	mills		18.985000				20
Net Local and School Tax Rate	mills		15.439225				21
Utility Plant, Jan. 1	\$	1,796,651	1,796,651				22
Materials & Supplies	\$	1,861	1,861				23
Subtotal	\$	1,798,512	1,798,512				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,798,512	1,798,512				26
Assessment Ratio	dec.		1.016100				27
Assessed Value	\$	1,827,468	1,827,468				28
Net Local & School Rate	mills		15.439225				29
Tax Equiv. Computed for Current Year	\$	28,215	28,215				30
Tax Equivalent per 1994 PSC Report	\$	35,187					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	35,187					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,129		4
Structures and Improvements (311)	65,743		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	15,516		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	83,388	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	40,158		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,314		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	16,782		20
Total Pumping Plant	98,254	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	12,003		22
Water Treatment Equipment (332)	28,439		23
Total Water Treatment Plant	40,442	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,648		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,129	4
Structures and Improvements (311)			65,743	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			15,516	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	83,388	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			40,158	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,314	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			16,782	20
Total Pumping Plant	0	0	98,254	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			12,003	22
Water Treatment Equipment (332)			28,439	23
Total Water Treatment Plant	0	0	40,442	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,648	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)	253,969		26
Transmission and Distribution Mains (343)	1,016,280	62,569	27
Fire Mains (344)	0		28
Services (345)	126,577	22,575	29
Meters (346)	55,505	2,292	30
Hydrants (348)	85,508	17,604	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,540,487	105,040	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	12,437		37
Other General Equipment (379)	26,420		38
Other Tangible Property (390)	0		39
Total General Plant	38,857	0	
Total utility plant in service directly assignable	1,801,428	105,040	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,801,428	105,040	

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)			253,969 26
Transmission and Distribution Mains (343)	378		1,078,471 27
Fire Mains (344)			0 28
Services (345)			149,152 29
Meters (346)			57,797 30
Hydrants (348)	750		102,362 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,128	0	1,644,399
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			12,437 37
Other General Equipment (379)			26,420 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	38,857
Total utility plant in service directly assignable	1,128	0	1,905,340
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,128	0	1,905,340

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			5,909	5,909	1
February			5,471	5,471	2
March			6,004	6,004	3
April			5,463	5,463	4
May			6,140	6,140	5
June			6,341	6,341	6
July			6,759	6,759	7
August			6,318	6,318	8
September			6,247	6,247	9
October			5,989	5,989	10
November			5,711	5,711	11
December			4,814	4,814	12
Total for year	0	0	71,166	71,166	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				70,166	16
Less: Water sold				61,024	17
Losses and unaccounted for				9,142	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				217	21
Date of maximum: 6/29/1998					22
Cause of maximum:					23
FILLED SWIMMING POOL AT SCHOOL.					
Minimum gallons pumped by all methods in any one day during reporting year				51	24
Date of minimum: 4/20/1998					25
Total KWH used for pumping for the year				101,435	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	#2	126	8	180,000	Yes	1
WELL #3	#3	500	20	120,000	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	#3	1
Location	WELL #2	WELL #3	LIFT #1	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIR-MORSE	FAIR-MORSE	FAIR-MORSE	5
Year Installed	1966	1988	1970	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	600	1,000	335	8
Pump Motor or Standby Engine Mfr	US HOLLOW L	GENERAL ELECTRIC	WESTINGHOUSE	9 10
Year Installed	1966	1989	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	LIFT #2	WELL #2	WELL #3	15
Purpose	B	S	S	16
Destination	D	D	D	17
Pump Manufacturer	FAIR-MORSE	RIGHTANGLE	FORD	18
Year Installed	1970	1966	1988	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	650	600	1,000	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	RIGHTANGLE	FORD	22 23
Year Installed	1970	1966	1988	24
Type	ELECTRIC	PROPANE	DIESEL	25
Horsepower	40	25	100	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 TANK	#2 TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1941	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	152	167	6
Total capacity in gallons	0	250,000	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)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	720.0000		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	1.000	380	0	0	0	380	1
A	D	4.000	694	0	0	0	694	2
A	D	6.000	28,178	0	0	0	28,178	3
M	D	6.000	19,345	900	0	0	20,245	4
M	D	8.000	21,895	2,080	30	0	23,945	5
M	D	10.000	22	0	0	0	22	6
P	D	10.000	1,200	0	0	0	1,200	7
M	D	12.000	10,151	0	0	0	10,151	8
Total Within Municipality			81,865	2,980	30	0	84,815	
Total Utility			81,865	2,980	30	0	84,815	

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	634	40	0	0	674	36	1
M	1.000	83	0	0	0	83		2
M	1.500	9	0	0	0	9		3
M	2.000	6	1	0	0	7		4
M	3.000	3	0	0	0	3		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		737	41	0	0	778	36	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	711	28	0	0	739	51	1
1.000	11	0	0	0	11	1	2
1.500	11	0	0	0	11	0	3
2.000	8	0	0	0	8	0	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
6.000	2	0	0	0	2	1	7
Total:	746	28	0	0	774	53	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	677	48	2	4	0	8	739	1
1.000	0	10	1	0	0	0	11	2
1.500	1	8	0	2	0	0	11	3
2.000	0	3	2	3	0	0	8	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	2	0	0	0	2	6
6.000	0	0	1	0	0	1	2	7
Total:	678	69	8	10	0	9	774	

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	121	8	1		128	2
Total Fire Hydrants	121	8	1	0	128	
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:	129
Number of distribution system valves end of year:	195
Number of distribution valves operated during year:	120

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

MAIN ADDITIONS WERE FINANCED BY DEVELOPERS WHICH PAID THE ADDITIONS FOR WHICH THE UTILITY RECORDED THE ADDITIONS AT THE ESTIMATED FAIR MARKET VALUE.

Water Services (Page W-16)

WATER SERVICES WERE FINANCED BY DEVELOPERS WHICH PAID FOR THE ADDITIONS FOR WHICH THE UTILITY RECORDED THE ADDITIONS AT THE ESTIMATED FAIR MARKET VALUE.
