



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLEAR LAKE MUNICIPAL WATER UTILITY

Principal Office: 360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLEAR LAKE MUNICIPAL WATER UTILITY

Utility Address: 360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR BANNINK ALBERT
Title: VILLAGE CLERK-TEASURER

Office Address:
360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

Telephone: (715) 263 - 2157

Fax Number: (715) 263 - 2666

E-mail Address:

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: MR STEVEN A. SCHEIDLER CPA
Title: CERTIFIED PUBLIC ACCOUNTANT

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

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 1/16/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JAMES COGBILL

Title: UTILITY SUPERINTENDANT

Office Address:

360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

Telephone: (715) 263 - 2157

Fax Number: (715) 263 - 2666

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MS
 - MR DOUGLAS AHRENS, COMMITTEE MEMBER
 - MR RON LESLIE, COMMITTEE MEMBER
 - MR DAVE SCHEUERMANN, COMMITTEE MEMBER
-

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)	108,869	114,187	1
Operating Expenses:			
Operation and Maintenance Expense (401)	62,190	68,206	2
Depreciation Expense (403)	14,805	14,665	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,008	19,168	5
Total Operating Expenses	97,003	102,039	
Net Operating Income	11,866	12,148	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,866	12,148	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	3,000	3,000	8
Interest and Dividend Income (419)	13,654	10,367	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	16,654	13,367	
Total Income	28,520	25,515	
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	28,520	25,515	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			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	0	0	
Net Income	28,520	25,515	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	494,790	469,275	19
Balance Transferred from Income (433)	28,520	25,515	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)	523,310	494,790	

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):		
RENTAL OF SPACE FOR ANTENNA ON TOP OF WATER TOWER	3,000	3
Total (Acct. 418):	3,000	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	11,867	4
INTEREST ON SPECIAL ASSESSMENTS	1,787	5
Total (Acct. 419):	13,654	
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

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	108,869	0	0	0	108,869	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	108,869	0	0	0	108,869	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	844,874	839,259	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	202,811	187,324	2
Net Utility Plant	642,063	651,935	
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)	6,281	16,332	6
Special Funds (125)	0	0	7
Total Other Property and Investments	6,281	16,332	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	118,379	82,032	8
Temporary Cash Investments (132)	186,423	176,181	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,892	17,361	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,138	8,329	14
Materials and Supplies (150)	7,449	7,240	15
Prepayments (165)	1,370	1,092	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	335,651	292,235	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	1,770	1,770	20
Total Deferred Debits	1,770	1,770	
Total Assets and Other Debits	985,765	962,272	

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)	116,749	116,749	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	523,310	494,790	23
Total Proprietary Capital	640,059	611,539	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,342	4,014	28
Payables to Municipality (233)	19,554	25,801	29
Customer Deposits (235)			30
Taxes Accrued (236)	18,902	17,759	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	41,798	47,574	
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)	303,908	303,159	38
Total Liabilities and Other Credits	985,765	962,272	

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)	844,874	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	844,874	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	202,811	0	0	0	9
Total Accumulated Provision	202,811	0	0	0	
Net Utility Plant	642,063	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	187,324				187,324	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,805				14,805	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,064				1,064	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,869	0	0	0	15,869	13
Debits during year						14
Book cost of plant retired	382				382	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	382	0	0	0	382	19
Balance End of Year	202,811	0	0	0	202,811	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.90%					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	7,449	7,240
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	7,449	7,240

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	116,749	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>116,749</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	17,759	1
Accruals:		
Charged water department expense	20,008	2
Charged electric department expense		3
Charged sewer department expense	358	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>20,366</u>	
Taxes paid during year:		
County, state and local taxes	17,759	6
Social Security taxes	1,298	7
PSC Remainder Assessment	166	8
Other (explain):		
NONE		9
Total payments and other debits	<u>19,223</u>	
Balance end of year	<u><u>18,902</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	303,159	0	0	0	0	303,159	1
Add credits during year:							
For Services	749					749	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	303,908	0	0	0	0	303,908	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	195,171					195,171	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	6,281	2
Total (Acct. 124):	6,281	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,892	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	17,892	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SEWER UTILITY METER ALLOCATION EXPENSE	3,140	12
UTILITY ITEMS PLACED ON 1998 TAX ROLL	952	13
ADDITIONAL 1998 HYDRANT RENTAL	46	14
Total (Acct. 145):	4,138	
Prepayments (165):		
PROPERTY AND LIAB. INSURANCE	1,370	15
Total (Acct. 165):	1,370	
Extraordinary Property Losses (182):		
NONE		16
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):		
PROPOSED NEW WATER WELL-ENGINEERING COSTS TO DATE	1,770	17
Total (Acct. 183):	1,770	
Payables to Municipality (233):		
VARIOUS 1998 OPERATING EXPENSES ORIG PAID BY GENERAL FUND	19,554	18
Total (Acct. 233):	19,554	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	842,066	0	0	0	842,066	1
Materials and Supplies	7,344	0	0	0	7,344	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	195,067	0	0	0	195,067	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	303,533	0	0	0	303,533	6
Other (specify):						
NONE					0	7
Average Net Rate Base	350,810	0	0	0	350,810	
Net Operating Income	11,866	0	0	0	11,866	8
Net Operating Income as a percent of Average Net Rate Base						
	3.38%	N/A	N/A	N/A	3.38%	

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	116,749	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	509,050	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	625,799	
Net Income		
Net Income	28,520	5
 Percent Return on Proprietary Capital	 4.56%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

DURING 1998 BOTH WATER AND SEWER WERE EXTENDED ON LOT 947 AND 951 ON THIRD STREET SOUTHWEST. THIS EXTENSION TO PROVIDE BOTH WATER AND SEWER TO A POSSIBLE FUTURE RESIDENTIAL DEVELOPMENT. 210 LF 6T"DIP MAIN AT FINAL COST OF \$3,718.73, TWO 1" COPPER SERVICES AT COST OF \$485.33, AND ONE HYDRANT AT COST OF \$1,442.89. NO CHARGE TO ANY CUSTOMER AT THIS TIME SINCE VILLAGE WANTED THIS DONE AND AVAILABLE FOR FUTURE EXPANSION.
ALL COSTS PAID BY UTILITY.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 12, 1999

Mr. Albert Bannink, Village Clerk Treasurer
Clear Lake Municipal Water Utility
360 4th Street
P.O. Box 48
Clear Lake, WI 54005-0048

1998 Analytical Review DWCCA-1160-PJL

Dear Mr. Bannink:

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.

Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

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

Sincerely,

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

PJL:tlk:w:\compl\analytical review letters\Aug 12 1999 rev letters L.doc

cc: Mr. Douglas Ahrens

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	107,937	1
Total Sales of Water	107,937	
Other Operating Revenues		
Forfeited Discounts (470)	184	2
Other Water Revenues (474)	748	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	932	
Total Operating Revenues	108,869	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,182	5
General Operating Expenses (680-690)	21,008	6
Total Operation and Maintenance Expenses	62,190	
Other Operating Expenses		
Depreciation Expense (403)	14,805	7
Amortization Expense (404)		8
Taxes (408)	20,008	9
Total Other Operating Expenses	34,813	
Total Operating Expenses	97,003	
NET OPERATING INCOME	11,866	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	156	157	1
Commercial	3	200	283	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	356	440	
Metered Sales to General Customers (461)				
Residential	372	17,844	18,303	4
Commercial	52	3,713	3,548	5
Industrial	10	275,447	53,009	6
Total Metered Sales to General Customers (461)	434	297,004	74,860	
Private Fire Protection Service (462)	2		648	7
Public Fire Protection Service (463)	1		29,747	8
Other Sales to Public Authorities (464)	12	1,939	2,242	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	455	299,299	107,937	

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)	29,747	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)	29,747	
Forfeited Discounts (470):		
Customer late payment charges	184	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	184	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	748	7
Other (specify): NONE		8
Total Other Water Revenues (474)	748	
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)	5,738	1
Purchased Water (610)	5,479	2
Fuel or Power Purchased for Pumping (620)	23,313	3
Chemicals (630)		4
Supplies and Expenses (640)	1,992	5
Repairs of Water Plant (650)	2,680	6
Transportation Expenses (660)	1,980	7
Total Plant Operation and Maintenance Expenses	41,182	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,219	8
Office Supplies and Expenses (681)	883	9
Outside Services Employed (682)	1,800	10
Insurance Expense (684)	1,392	11
Employees Pensions and Benefits (686)	3,902	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,812	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	21,008	
 Total Operation and Maintenance Expenses	 62,190	

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		18,902	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		358	2
Net property tax equivalent		18,544	
Social Security		1,298	3
PSC Remainder Assessment		166	4
Other (specify): NONE			5
Total tax expense		<u>20,008</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			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236650				3
County tax rate	mills		4.954660				4
Local tax rate	mills		6.119910				5
School tax rate	mills		13.213940				6
Voc. school tax rate	mills		1.772250				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.297410				10
Less: state credit	mills		2.491695				11
Net tax rate	mills		23.805715				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.119910				14
Combined School Tax Rate	mills		14.986190				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.106100				17
Total Tax Rate	mills		26.297410				18
Ratio of Local and School Tax to Total	dec.		0.802592				19
Total tax net of state credit	mills		23.805715				20
Net Local and School Tax Rate	mills		19.106285				21
Utility Plant, Jan. 1	\$	839,259	839,259				22
Materials & Supplies	\$	7,240	7,240				23
Subtotal	\$	846,499	846,499				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	846,499	846,499				26
Assessment Ratio	dec.		0.842044				27
Assessed Value	\$	712,789	712,789				28
Net Local & School Rate	mills		19.106285				29
Tax Equiv. Computed for Current Year	\$	13,619	13,619				30
Tax Equivalent per 1994 PSC Report	\$	18,902					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,902					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)	325		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)	22,017		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	22,342	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,241		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,329		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,084		20
Total Pumping Plant	49,654	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,500		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)			325	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)			22,017	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	22,342	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			4,241	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			38,329	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,084	20
Total Pumping Plant	0	0	49,654	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,500	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)	239,067		26
Transmission and Distribution Mains (343)	375,148	3,718	27
Fire Mains (344)	0		28
Services (345)	58,020	836	29
Meters (346)	35,676		30
Hydrants (348)	46,830	1,443	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	761,241	5,997	
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)	3,826		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,196		38
Other Tangible Property (390)	0		39
Total General Plant	6,022	0	
Total utility plant in service directly assignable	839,259	5,997	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	839,259	5,997	

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)			239,067 26
Transmission and Distribution Mains (343)			378,866 27
Fire Mains (344)			0 28
Services (345)			58,856 29
Meters (346)	382		35,294 30
Hydrants (348)			48,273 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	382	0	766,856
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)			3,826 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,196 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,022
Total utility plant in service directly assignable	382	0	844,874
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	382	0	844,874

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	9,791		14,455	24,246	1
February	8,071		15,195	23,266	2
March	7,291		17,853	25,144	3
April	7,810		16,653	24,463	4
May	7,866		15,928	23,794	5
June	11,067		17,028	28,095	6
July	10,454		17,025	27,479	7
August	10,112		17,356	27,468	8
September	8,266		16,314	24,580	9
October	7,987		17,844	25,831	10
November	9,857		13,295	23,152	11
December	10,495		13,321	23,816	12
Total for year	109,067	0	192,267	301,334	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				299,834	16
Less: Water sold				299,299	17
Losses and unaccounted for				535	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,290	21
Date of maximum: 6/30/1998					22
Cause of maximum: FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				258	24
Date of minimum: 12/31/1998					25
Total KWH used for pumping for the year				329,023	26
If water is purchased: Vendor Name: LAND O" LAKES CORPORATION					27
Point of Delivery: PUMPED DIRECTLY INTO MAINS					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)	
LIBRARY WELL AND PUMPHOUSE	2	304	10	923,928	Yes	1
LANDOLAKES PUMPHOUSE	3	300	10	0	No	2
WATER TOWER PUMPHOUSE	4	308	10	345,526	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#4		1
Location	RY WELL AND PUMPHOUSE		ATER TOWER PUMPHOUSE	2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GOULD	PEERLESS		5
Year Installed	1996	1958		6
Type	SUBMERSIBLE	CENTRIFUGAL		7
Actual Capacity (gpm)	500	600		8
Pump Motor or Standby Engine Mfr	GOULD	PEERLESS		10
Year Installed	1996	1958		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	8	8		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	134		6
Total capacity in gallons	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	0.750	106	0	0	0	106	1
M	D	4.000	8,328	0	0	0	8,328	2
M	D	6.000	19,654	210	0	0	19,864	3
M	D	8.000	5,515	0	0	0	5,515	4
M	D	10.000	1,422	0	0	0	1,422	5
M	D	12.000	2,639	0	0	0	2,639	6
Total Within Municipality			37,664	210	0	0	37,874	
Total Utility			37,664	210	0	0	37,874	

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	397	0	0	0	397		1
M	1.000	44	3	0		47	10	2
M	1.250	1	0	0	0	1		3
M	1.500	8	0	0	0	8		4
M	2.000	3	0	0	0	3		5
M	3.000	3	0	0	0	3		6
M	6.000	2	0	0	0	2		7
M	8.000	1	0	0	0	1		8
Total Utility		459	3	0	0	462	10	

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	449	0	9	0	440	0	1
1.000	13	0	0	0	13	0	2
1.250	1	0	0	0	1	0	3
1.500	7	0	0	0	7	0	4
2.000	4	0	0	2	6	0	5
3.000	3	0	0	0	3	0	6
6.000	2	0	0	0	2	1	7
8.000	1	0	0	0	1	0	8
Total:	480	0	9	2	473	1	

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	365	41	5	6	0	23	440	1
1.000	3	6	3	1	0	0	13	2
1.250	0	1	0	0	0	0	1	3
1.500	1	4	2	0	0	0	7	4
2.000	3	1	0	2	0	0	6	5
3.000	0	0	0	3	0	0	3	6
6.000	0	0	1	0	0	1	2	7
8.000	0	0	1	0	0	0	1	8
Total:	372	53	12	12	0	24	473	

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	78	1			79	2
Total Fire Hydrants	78	1	0	0	79	
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:	40
Number of distribution system valves end of year:	16
Number of distribution valves operated during year:	9

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

210 LF 6" DIP WATER MAIN ADDED TO SYSTEM AT COST OF \$3,718.73 PAID BY UTILITY.

Water Services (Page W-16)

ONE NEW 1" SERVICE TO ST. JOHN'S CHURCH, COST \$351.40, UTILITY CHARGED ST. JOHN'S \$348.43 AND WAS RECORDED TO CIAC.

VILLAGE ALSO RECEIVED TWO \$200 PAYMENTS FOR HOOKUP TO SERVICES ALREADY INSTALLED IN PRIOR YEARS AND BOTH PAYMENTS RECORDED TO CIAC.

Meters (Page W-17)

ACCORDING TO UTILITY SUPERINTENDANT NO METERS WERE TESTED OTHER THAN ONE 6" METER DURING 1998.
