



3014 (02-09-04)

ANNUAL REPORT

OF

Name: HOLMEN MUNICIPAL WATER UTILITY

Principal Office: 421 SOUTH MAIN STREET
P.O. BOX 158
HOLMEN, WI 54636-0158

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: HOLMEN MUNICIPAL WATER UTILITY

Utility Address: 421 SOUTH MAIN STREET
P.O. BOX 158
HOLMEN, WI 54636-0158

When was utility organized? 8/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: EUGENE R ALBERTS
Title: VILLAGE ADMINISTRATOR CLERK

Office Address:
421 SOUTH MAIN STREET
P.O. BOX 158
HOLMEN, WI 54636-0158

Telephone: (608) 526 - 4336

Fax Number: (608) 526 - 4357

E-mail Address: alberts@holmenwi.com

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: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/26/1999

Period covered by most recent audit: 1-1-98 to 12-31-98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: EUGENE R ALBERTS
Title: VILLAGE ADMINISTRATOR CLERK

Office Address:
421 SOUTH MAIN STREET
HOLMEN, WI 54636-0158

Telephone: (608) 526 - 4160
Fax Number: (608) 526 - 4357

E-mail Address: holmenwi@execpc.com

Name: JOHN W CHAPMAN
Title: VILLAGE PRESIDENT

Office Address:
421 SOUTH MAIN STREET
HOLMEN, WI 54636-0158

Telephone: (608) 526 - 4336
Fax Number: (608) 526 - 4357

E-mail Address:

Name: PHILIP SCHLOZE
Title: DIRECTOR OF PUBLIC WORKS

Office Address:
421 SOUTH MAIN STREET
HOLMEN, WI 54636-0158

Telephone: (608) 526 - 3513
Fax Number: (608) 526 - 4357

E-mail Address:

Name of utility commission/committee: HOLMEN VILLAGE BOARD

Names of members of utility commission/committee:

- MR PAUL ANDERSON, TRUSTEE
 - MR JOHN W CHAPMAN, PRESIDENT
 - MR NEAL FORDE, TRUSTEE
 - MR BRUCE SCHWIER, TRUSTEE
 - MR JAMES SHIMSHAK, TRUSTEE
 - MR CHARLES SPIKER, TRUSTEE
 - MR DAVID WAFFENSCHMIDT, TRSUTEE
-

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name: HAWKINS, ASH, BAPTIE AND CO., LLP

99 MILWAUKKE STREET

P.O. BOX 1508

LACROSSE, WI 54603-1508

Contact Person: MR ALLAN BROTT

Title: PARTNER

Telephone: (608) 781 - 7731

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1998 12/31/2000

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

Annual Financial Audit

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	448,657	418,878	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	136,152	131,352	2
Depreciation Expense (403)	80,555	70,882	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	77,557	64,428	5
Total Operating Expenses	294,264	266,662	
Net Operating Income	154,393	152,216	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	154,393	152,216	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	28,030	27,000	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	28,030	27,000	
Total Income	182,423	179,216	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	182,423	179,216	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,140	44,940	14
Amortization of Debt Discount and Expense (428)	4,391	4,579	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	10,270	10,930	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	57,801	60,449	
Net Income	124,622	118,767	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	759,709	588,977	20
Balance Transferred from Income (433)	124,622	118,767	21
Miscellaneous Credits to Surplus (434)	69,723	51,965	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	954,054	759,709	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest	28,030	5
Total (Acct. 419):	28,030	
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):		
1997 Tax Equivalence	59,842	9
Adjustment to prior years inventory	9,881	10
Total (Acct. 434):	69,723	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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 & 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	448,657	0	0	0	448,657	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		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	(14)				(14)	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	448,671	0	0	0	448,671	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,057,298	4,271,980	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	543,614	502,413	2
Net Utility Plant	4,513,684	3,769,567	
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)	33,086	41,689	6
Special Funds (125)	138,624	101,513	7
Total Other Property and Investments	171,710	143,202	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		8
Temporary Cash Investments (132)	377,140	294,949	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1	0	11
Other Accounts Receivable (143)	1,769	2,318	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	27,177	17,296	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	406,087	314,563	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,079	37,470	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	33,079	37,470	
Total Assets and Other Debits	5,124,560	4,264,802	

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)	235,387	235,387	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	954,054	759,709	23
Total Proprietary Capital	1,189,441	995,096	
LONG-TERM DEBT			
Bonds (221)	870,000	915,000	24
Advances from Municipality (223)	205,000	220,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,075,000	1,135,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,645	4,635	28
Payables to Municipality (233)	8,071	5,524	29
Customer Deposits (235)			30
Taxes Accrued (236)	73,183	59,842	31
Interest Accrued (237)	4,263	4,468	32
Other Current and Accrued Liabilities (238)	7,523	7,501	33
Total Current and Accrued Liabilities	99,685	81,970	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,760,434	2,052,736	41
Total Liabilities and Other Credits	5,124,560	4,264,802	

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 (101)	4,989,625	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	67,673				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,057,298	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	543,614	0	0	0	10
Total Accumulated Provision	543,614	0	0	0	
Net Utility Plant	4,513,684	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	502,413				502,413	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,555				80,555	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,130				7,130	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	87,685	0	0	0	87,685	13
Debits during year						14
Book cost of plant retired	46,484				46,484	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	46,484	0	0	0	46,484	19
Balance End of Year	543,614	0	0	0	543,614	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	27,177	17,296
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	27,177	17,296

**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)				
1993 GO	249	428	1,420	1
1996 MRB DISCOUNT & ISSUANCE	4,016	428	30,697	2
1996 MRB LOSS ON REFUNDING	126	428	962	3
Total			33,079	
Unamortized premium on debt (251)				
NONE	0	428	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	235,387	1
Changes during year (explain):		
NONE		2
Balance end of year	235,387	

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)	
1996 MRB	03/05/1996	12/01/2011	4.65%	870,000	1
Total Bonds (Account 221):				870,000	

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)	
Advances (223)					
1993 GO	09/01/1993	12/01/2008	4.70%	205,000	1
Total for Account 223				205,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	59,842	1
Accruals:		
Charged water department expense	77,557	2
Charged electric department expense		3
Charged sewer department expense	2,013	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>79,570</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,752	7
PSC Remainder Assessment	635	8
Other (explain):		
1997 Equivalence written off	59,842	9
Total payments and other debits	<u>66,229</u>	
Balance end of year	<u><u>73,183</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 MRB	3,608	43,140	43,290	3,458	1
Subtotal	3,608	43,140	43,290	3,458	
Advances from Municipality (223)					
1993 GO	860	10,270	10,325	805	2
Subtotal	860	10,270	10,325	805	
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	4,468	53,410	53,615	4,263	

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	2,052,736	0	0	0	0	2,052,736	1
Add credits during year:							
For Services	138,100					138,100	2
For Mains	455,348					455,348	3
Other (specify):							
Hydrants	114,250					114,250	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,760,434	0	0	0	0	2,760,434	
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):		
Special Assessments	33,086	2
Total (Acct. 124):	33,086	
Special Funds (125):		
Bond reserve funds	138,624	3
Total (Acct. 125):	138,624	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	1	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Accrued interest	1,769	11
Total (Acct. 143):	1,769	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
Payable to General fund	8,071	16
Total (Acct. 233):	8,071	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

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	4,622,672	0	0	0	4,622,672	1
Materials and Supplies	22,236	0	0	0	22,236	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	523,013	0	0	0	523,013	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,406,585	0	0	0	2,406,585	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,715,310	0	0	0	1,715,310	
Net Operating Income	154,393	0	0	0	154,393	8
Net Operating Income as a percent of Average Net Rate Base						
	9.00%	N/A	N/A	N/A	9.00%	

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	235,387	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	856,881	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,092,268	
Net Income		
Net Income	124,622	5
 Percent Return on Proprietary Capital	 11.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

the had two large developments occur in 1998. These developemtns added a substantial quantity of mains, services and hydrants.

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

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

June 30, 1999

Mr. Eugene R. Alberts, Village Administrator
Holmen Municipal Water Utility
421 South Main Street
P. O. Box 158
Holmen, WI 54636-0158

Re: Review of Utility Plant and Depreciation Expense

Dear Mr. Alberts:

The following matters are brought to your attention resulting from a review of utility plant and depreciation expense in the 1998 annual report.

Page W-8, line 23, column (c), reports an \$863 addition to Account 332, Water Treatment Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 6.00 percent is authorized for Account 332, effective January 1, 1999.

Page W-8, line 37, reports a \$597 balance in Account 392, Transportation Equipment. This is an account which was opened by an entry in the adjustments column of the 1997 annual report. A depreciation rate of 10.50 percent is authorized for Account 392, effective January 1, 1999.

The \$4,103 balance in Account 311, Structures and Improvements, was reported on the line for Account 311 in the 1996 through 1998 annual reports. However, the \$4,103 balance was reported in Account 312, Collecting and Impounding Reservoirs, in the 1989 through 1995 annual reports. Please review your general ledger to determine the proper account for inclusion in the 1999 annual report.

If you have any questions, feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

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Balance Sheet End-of-Year Account Balances (Page F-19)

The general fund of the Village collects water, sewer and refuse bills for all funds. Revenue is recorded through due to/froms.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 12, 1999

Mr. Eugene R. Alberts, Village Administrator
Holmen Municipal Water Utility
421 South Main Street
PO Box 158
Holmen, WI 54636-0158

1998 Analytical Review DWCCA-2590-PJL

Dear Mr. Alberts:

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

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

Sincerely,

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

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	435,490	1
Total Sales of Water	435,490	
Other Operating Revenues		
Forfeited Discounts (470)	4,216	2
Miscellaneous Service Revenues (471)	153	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,798	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,167	
Total Operating Revenues	448,657	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,069	8
Pumping Expenses (620-625)	32,156	9
Water Treatment Expenses (630-635)	9,575	10
Transmission and Distribution Expenses (640-655)	40,050	11
Customer Accounts Expenses (901-904)	15,200	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	37,102	14
Total Operation and Maintenance Expenses	136,152	
Other Operating Expenses		
Depreciation Expense (403)	80,555	15
Amortization Expense (404-407)		16
Taxes (408)	77,557	17
Total Other Operating Expenses	158,112	
Total Operating Expenses	294,264	
NET OPERATING INCOME	154,393	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,655	115,238	234,589	4
Commercial	157	30,398	46,028	5
Industrial	9	9,019	9,475	6
Total Metered Sales to General Customers (461)	1,821	154,655	290,092	
Private Fire Protection Service (462)	4		3,660	7
Public Fire Protection Service (463)	1		121,691	8
Other Sales to Public Authorities (464)	18	18,141	20,047	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,844	172,796	435,490	

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)	121,691	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)	121,691	
Forfeited Discounts (470):		
Customer late payment charges	4,216	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,216	
Miscellaneous Service Revenues (471):		
Reconnection Charges	153	7
Total Miscellaneous Service Revenues (471)	153	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,861	10
Other (specify): Misc water sales and sale of scrap material	937	11
Total Other Water Revenues (474)	8,798	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	971	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	1,072	3
Maintenance of Water Source Plant (605)	26	4
Total Source of Supply Expenses	2,069	
PUMPING EXPENSES		
Operation Labor (620)	6,530	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	24,596	7
Operation Supplies and Expenses (623)	214	8
Maintenance of Pumping Plant (625)	816	9
Total Pumping Expenses	32,156	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,960	10
Chemicals (631)	6,565	11
Operation Supplies and Expenses (632)	1,050	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	9,575	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	33,741	14
Operation Supplies and Expenses (641)	343	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,230	16
Maintenance of Mains (651)	1,249	17
Maintenance of Services (652)	513	18
Maintenance of Meters (653)	229	19
Maintenance of Hydrants (654)	9	20
Maintenance of Other Plant (655)	736	21
Total Transmission and Distribution Expenses	40,050	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,839	22
Accounting and Collecting Labor (902)	11,866	23
Supplies and Expenses (903)	1,509	24
Uncollectible Accounts (904)	(14)	25
Total Customer Accounts Expenses	15,200	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,229	27
Office Supplies and Expenses (921)	2,417	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	1,375	30
Property Insurance (924)	2,942	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	18,534	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	605	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	37,102	
 Total Operation and Maintenance Expenses	 136,152	

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		73,183	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,013	2
Net property tax equivalent		71,170	
Social Security		5,752	3
PSC Remainder Assessment		635	4
Other (specify): NONE			5
Total tax expense		<u>77,557</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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217000				3
County tax rate	mills		4.052400				4
Local tax rate	mills		5.000400				5
School tax rate	mills		13.449000				6
Voc. school tax rate	mills		2.258800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.977600				10
Less: state credit	mills		1.701600				11
Net tax rate	mills		23.276000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.000400				14
Combined School Tax Rate	mills		15.707800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.708200				17
Total Tax Rate	mills		24.977600				18
Ratio of Local and School Tax to Total	dec.		0.829071				19
Total tax net of state credit	mills		23.276000				20
Net Local and School Tax Rate	mills		19.297453				21
Utility Plant, Jan. 1	\$	4,271,980	4,271,980				22
Materials & Supplies	\$	17,296	17,296				23
Subtotal	\$	4,289,276	4,289,276				24
Less: Plant Outside Limits	\$	171,837	171,837				25
Taxable Assets	\$	4,117,439	4,117,439				26
Assessment Ratio	dec.		0.921046				27
Assessed Value	\$	3,792,351	3,792,351				28
Net Local & School Rate	mills		19.297453				29
Tax Equiv. Computed for Current Year	\$	73,183	73,183				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	73,183					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	4,103		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	264,168		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	268,271	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	199,916	5,205	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	80,418		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,060		20
Total Pumping Plant	282,394	5,205	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0	863	23
Total Water Treatment Plant	0	863	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,276		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			4,103 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			264,168 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	268,271
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)	1,695		203,426 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			80,418 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,060 20
Total Pumping Plant	1,695	0	285,904
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			863 23
Total Water Treatment Plant	0	0	863
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			17,276 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	406,973	4,027	26
Transmission and Distribution Mains (343)	2,342,816	474,433	27
Fire Mains (344)	0		28
Services (345)	359,073	138,713	29
Meters (346)	212,311	41,009	30
Hydrants (348)	299,328	116,139	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,637,777	774,321	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	2,180		36
Transportation Equipment (392)	597		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	60,506		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	3,995		45
Total General Plant	67,278	0	
Total utility plant in service directly assignable	4,255,720	780,389	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,255,720	780,389	

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)			411,000 26
Transmission and Distribution Mains (343)	22,848		2,794,401 27
Fire Mains (344)			0 28
Services (345)			497,786 29
Meters (346)	21,941		231,379 30
Hydrants (348)			415,467 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	44,789	0	4,367,309
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			2,180 36
Transportation Equipment (392)			597 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			60,506 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			3,995 45
Total General Plant	0	0	67,278
Total utility plant in service directly assignable	46,484	0	4,989,625
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	46,484	0	4,989,625

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			13,864	13,864	1
February			12,181	12,181	2
March			14,008	14,008	3
April			16,835	16,835	4
May			19,891	19,891	5
June			16,672	16,672	6
July			25,395	25,395	7
August			19,932	19,932	8
September			22,963	22,963	9
October			18,133	18,133	10
November			14,182	14,182	11
December			15,225	15,225	12
Total for year	0	0	209,281	209,281	
Less: Measured or estimated water used in main flushing and water treatment during year				6,520	13
Less: Other utility use				1,450	14
Other utility use explanation:					15
Sewer and Street Cleaning/Copost site/Well Prelube/New Mains					
Water pumped into distribution system				201,311	16
Less: Water sold				172,796	17
Losses and unaccounted for				28,515	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				1,400	21
Date of maximum: 10/13/1998					22
Cause of maximum:					23
Main Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				315	24
Date of minimum: 11/20/1998					25
Total KWH used for pumping for the year				385,120	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)	
AMY DRIVE	4	150	20	239,000	Yes	1
AMANDA COURT	5	130	26	252,000	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	4	5	1
Location	AMY DRIVE	AMANDA COURT	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1976	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,270	1,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	9 10
Year Installed	1976	1990	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	150	150	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 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1949	1968	1996	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	180	180	180	6
Total capacity in gallons	55,000	250,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
A	D	3.000	1,207	0	0	0	1,207	1	
M	D	3.000	39	0	0	0	39	2	
A	D	4.000	1,114	0	1,114	0	0	3	
M	D	4.000	164	0	0	0	164	4	
A	D	6.000	28,979	0	0	0	28,979	5	
A	T	6.000	400	0	0	0	400	6	
M	D	6.000	49,000	24,141	0	0	73,141	7	
P	D	6.000	6,662	0	0	0	6,662	8	
A	D	8.000	4,863	0	0	0	4,863	9	
M	D	8.000	16,406	5,165	0	0	21,571	10	
M	D	10.000	23,637	70	0	(19)	23,688	11	
M	S	10.000	160	0	0	0	160	12	
M	T	10.000	1,020	0	0	0	1,020	13	
M	D	12.000	23,845	190	0	(885)	23,150	14	
Total Within Municipality			157,496	29,566	1,114	(904)	185,044		
M	D	6.000	74	0	0	0	74	15	
M	D	8.000	1,396	2,770	0	0	4,166	16	
M	D	10.000	0			19	19	17	
M	T	12.000	4,632	0	0	885	5,517	18	
Total Outside of Municipality			6,102	2,770	0	904	9,776		
Total Utility			163,598	32,336	1,114	0	194,820		

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	971	0	0	0	971		1
M	1.000	487	362	0	0	849	359	2
M	1.500	21	5	0	0	26		3
M	2.000	19	0	0	0	19		4
M	4.000	11	0	0	0	11		5
M	8.000	2	0	0	0	2		6
Total Utility		1,511	367	0	0	1,878	359	

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	0	0	0	0	0	0	1
0.750	1,857	240	193	0	1,904	250	2
1.000	53	12	5	0	60	9	3
1.250	1	0	0	0	1	0	4
1.500	13	1	1	0	13	1	5
2.000	11	0	1	0	10	2	6
3.000	7	1	1	0	7	3	7
4.000	3	0	0	0	3	0	8
Total:	1,945	254	201	0	1,998	265	

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	0	0	0	0	0	0	0	1
0.750	1,698	90	4	6	0	106	1,904	2
1.000	3	54	1	2	0	0	60	3
1.250	0	0	0	0	0	1	1	4
1.500	0	10	1	0	0	2	13	5
2.000	0	5	1	4	0	0	10	6
3.000	0	0	1	6	0	0	7	7
4.000	0	1	1	1	0	0	3	8
Total:	1,701	160	9	19	0	109	1,998	

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	6	4			10	1
Within Municipality	293	58			351	2
Total Fire Hydrants	299	62	0	0	361	
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:	361
Number of distribution system valves end of year:	833
Number of distribution valves operated during year:	833

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Water mains installed by developers are financed 100% by that developer.
Mains installed by the Village are generally assessed back to the benefiting property owners over a 10 year period at a 7% rate.

Water Services (Page W-16)

Water services installed by developers are 100% financed by that developer.
Village installed services are generally assessed to the benefiting property owners over a 10 year period at 7%.
