



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BONDUEL WATER AND SEWER UTILITYPrincipal Office: 117 WEST GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107For 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: BONDUEL WATER AND SEWER UTILITY

Utility Address: 117 WEST GREEN BAY STREET

P.O. BOX 67
BONDUEL, WI 54107

When was utility organized? 1/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PATRICK J. GAGAS

Title: DIRECTOR OF MUNICIPAL OPERATIONS

Office Address:

117 W. GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107

Telephone: (715) 758 - 8779

Fax Number: (715) 758 - 6841

E-mail Address: bonduel@mail.tds.net

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

Name: MR THOMAS L. KARMAN CPA

Title: PARTNER

Office Address: JONET & FOUNTAIN LLP

200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

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 THOMAS L. KARMAN CPA

Title: PARTNER

Office Address: JONET & FOUNTAIN LLP

200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 4/22/1999

Period covered by most recent audit: 01/01/1998 - 12/31/1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DONALD KAROLUS

Title: VILLAGE PRESIDENT

Office Address:

117 WEST GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107

Telephone: (715) 758 - 2402

Fax Number: (715) 758 - 6841

E-mail Address:

Name: MR PATRICK J. GAGAS

Title: DIRECTOR OF MUNICIPAL OPERATIONS

Office Address:

117 W.GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107

Telephone: (715) 758 - 8779

Fax Number: (715) 758 - 6841

E-mail Address: bonduel@mail.tds.net

Name: MS BARBARA WICKMAN

Title: VILLAGE CLERK/TREASURER

Office Address:

117 WEST GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107

Telephone: (715) 758 - 2402

Fax Number: (715) 758 - 6841

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MS DONNA RUECKERT
 - MR RON SCHMIDT
 - MR TOM ZERNICKE, CHAIRMAN
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	145,530	138,572	1
Operating Expenses:			
Operation and Maintenance Expense (401)	63,124	80,444	2
Depreciation Expense (403)	31,280	30,829	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,487	20,619	5
Total Operating Expenses	116,891	131,892	
Net Operating Income	28,639	6,680	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	28,639	6,680	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	30,668	19,047	9
Miscellaneous Nonoperating Income (421)	0	(23,780)	10
Total Other Income	30,668	(4,733)	
Total Income	59,307	1,947	
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	59,307	1,947	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	103,538	50,196	13
Amortization of Debt Discount and Expense (428)	4,108		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	42,810	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	107,646	93,006	
Net Income	(48,339)	(91,059)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	97,047	188,106	19
Balance Transferred from Income (433)	(48,339)	(91,059)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	40,762	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)	7,946	97,047	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on savings accounts	30,668	4
Total (Acct. 419):	30,668	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Deletion of sewer utility surplus and adjustment to audited amount	40,762	9
Total (Acct. 435)--Debit:	40,762	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	145,530	0	0	0	145,530	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	145,530	0	0	0	145,530	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,701,304	1,701,304	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	308,996	276,779	2
Net Utility Plant	1,392,308	1,424,525	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	937,031	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	250,976	4
Net Nonutility Property	0	686,055	
Investment in Municipality (123)	97,538	97,538	5
Other Investments (124)	54,256	178,626	6
Special Funds (125)	0	0	7
Total Other Property and Investments	151,794	962,219	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	100	752,090	8
Temporary Cash Investments (132)	411,377		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,777	21,943	11
Other Accounts Receivable (143)	0	44,649	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	74,361	88,325	14
Materials and Supplies (150)	5,708	6,600	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	511,323	913,607	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,377	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,377	0	
Total Assets and Other Debits	2,069,802	3,300,351	

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)	125,631	265,186	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	7,946	97,047	23
Total Proprietary Capital	133,577	362,233	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	4	25
Other long-Term Debt (224)	1,408,655	1,935,000	26
Total Long-Term Debt	1,408,655	1,935,004	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,820	11,449	28
Payables to Municipality (233)	19,817	57,538	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	18,443	31
Interest Accrued (237)	34,513	0	32
Other Current and Accrued Liabilities (238)		351	33
Total Current and Accrued Liabilities	60,150	87,781	
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)	467,420	915,332	38
Total Liabilities and Other Credits	2,069,802	3,300,350	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,683,120	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)	18,184				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,701,304	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	308,996	0	0	0	9
Total Accumulated Provision	308,996	0	0	0	
Net Utility Plant	1,392,308	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	276,779				276,779	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,280				31,280	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	937				937	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	32,217	0	0	0	32,217	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	308,996	0	0	0	308,996	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	937,031		937,031	0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	937,031	0	937,031	0	
Less accum. prov. depr. & amort. (122)	250,976		250,976	0	3
Net Nonutility Property	686,055	0	686,055	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,708	6,600
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>5,708</u>	<u>6,600</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Revenue Bond Anticipation Notes	4,108	428	14,377	1
Total			<u>14,377</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	265,186	1
Changes during year (explain):		
Adjust to audited amounts	(139,555)	2
Balance end of year	<u><u>125,631</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Revenue Bond Anticipation Note	07/01/1997	07/01/2002	5.00%	1,408,655	1
Total for Account 224				1,408,655	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	18,443	1
Accruals:		
Charged water department expense	22,487	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>22,487</u>	
Taxes paid during year:		
County, state and local taxes	38,904	6
Social Security taxes	1,870	7
PSC Remainder Assessment	156	8
Other (explain):		
NONE		9
Total payments and other debits	<u>40,930</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Revenue Bond Anticipation Note	0	103,538	69,025	34,513	3
Subtotal	0	103,538	69,025	34,513	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	103,538	69,025	34,513	

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	466,283	0	0	449,049	0	915,332	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
Adjust to audited balance	1,137					1,137	4
Deduct charges (specify):							
Removal of nonregulated sewer account				449,049		449,049	5
Balance End of Year	467,420	0	0	0	0	467,420	
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):		
Investment in municipality	97,538	1
Total (Acct. 123):	97,538	
Other Investments (124):		
Special assessments	54,256	2
Total (Acct. 124):	54,256	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,777	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	19,777	
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):		
Due from Sewer Utility	74,361	12
Total (Acct. 145):	74,361	
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):		
Due to Village of Bonduel	19,817	16
Total (Acct. 233):	19,817	
<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	1,683,120	0	0	0	1,683,120	1
Materials and Supplies	6,154	0	0	0	6,154	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	292,887	0	0	0	292,887	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	466,851	0	0	0	466,851	6
Other (specify):					0	7
Average Net Rate Base	929,536	0	0	0	929,536	
Net Operating Income	28,639	0	0	0	28,639	8
Net Operating Income as a percent of Average Net Rate Base	3.08%	N/A	N/A	N/A	3.08%	

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	195,408	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	52,496	3
Other (Specify):		4
Total Average Proprietary Capital	247,904	
Net Income		
Net Income	(48,339)	5
Percent Return on Proprietary Capital	-19.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

During 1998, the water and sewer accounts were analyzed for the purpose of segregating the utilities. Based upon a fifteen year analysis of utility operations, the water utility accounts have been segregated from the sewer utility accounts. Therefore, the sewer utility plant and operating results will no longer be presented in this report.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-08)

The nonregulated sewer utility will no longer be included in this report.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 10, 1999

Mr. Patrick J. Gagas, Director of Municipal Operations
Bonduel Water & Sewer Utility
117 West Green Bay Street
P.O. Box 67
Bonduel, WI 54107-0067

1998 Analytical Review DWCCA-630-PJL

Dear Mr. Gagas:

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

1. As of today's date our office has not received a response to our letter of May 14, 1998, regarding our review of the utility's 1997 annual report. Please provide your response to that letter at this time.
2. During our review we noted that on page F-12 you report 139,555 under changes during the year for Account 200, Capital Paid in by Municipality described as "Adjust to audited amounts." Please provide a detailed description as to what was involved as well as a breakdown of all amounts making up the total.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\analytical review letters\Aug 10 1999 rev letters L 1.doc

cc: Mr. Tom Zernicke, Chairman

FINANCIAL SECTION FOOTNOTES

Response received 8/13, all questions ok except item # 2 not answered. I called Barb Wickman on 8/23, she will contact auditor and instruct him to respond.

PJL

I talked to Barb again today, (11/24/99) she hadn't forwarded question to auditor because their contract hadn't been renewed until this week. She asked me to fax a new copy of letter and if auditor can't get back to me today, she will call me.

PJL

Response from Tom Karman received by fax on 11/24/99:

The adjustments are explained as "Prior to the year ended 1998, the PSC annual report was prepared using unaudited balances. As a result, it appears that the balances in Account 200 were not always appropriately reported in the PSC annual reports. Beginning in 1998, the PSC annual report was prepared from audited balances. The adjustment of \$139,555 returns the account balance to \$125,631 which agrees to the audited general ledger balance for Account 200."

OK per CEM.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	141,978	1
Total Sales of Water	141,978	
Other Operating Revenues		
Forfeited Discounts (470)	308	2
Other Water Revenues (474)	3,244	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,552	
Total Operating Revenues	145,530	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	40,060	5
General Operating Expenses (680-690)	23,064	6
Total Operation and Maintenance Expenses	63,124	
Other Operating Expenses		
Depreciation Expense (403)	31,280	7
Amortization Expense (404)	0	8
Taxes (408)	22,487	9
Total Other Operating Expenses	53,767	
Total Operating Expenses	116,891	
NET OPERATING INCOME	28,639	

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	4	31	65	1
Commercial	9	616	1,596	2
Industrial				3
Total Unmetered Sales to General Customers (460)	13	647	1,661	
Metered Sales to General Customers (461)				
Residential	419	22,957	47,520	4
Commercial	79	8,941	16,212	5
Industrial	9	1,525	3,008	6
Total Metered Sales to General Customers (461)	507	33,423	66,740	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		68,127	8
Other Sales to Public Authorities (464)	14	3,427	5,450	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	535	37,497	141,978	

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)	68,127	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)	68,127	
Forfeited Discounts (470):		
Customer late payment charges	308	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	308	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,659	7
Other (specify):		
Other service revenues	1,585	8
Total Other Water Revenues (474)	3,244	
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)	18,098	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,968	3
Chemicals (630)	5,215	4
Supplies and Expenses (640)	6,666	5
Repairs of Water Plant (650)	1,400	6
Transportation Expenses (660)	713	7
Total Plant Operation and Maintenance Expenses	40,060	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,839	8
Office Supplies and Expenses (681)	2,961	9
Outside Services Employed (682)	7,348	10
Insurance Expense (684)	1,152	11
Employees Pensions and Benefits (686)	6,096	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	668	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,064	
 Total Operation and Maintenance Expenses	 63,124	

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		20,867	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		406	2
Net property tax equivalent		20,461	
Social Security		1,870	3
PSC Remainder Assessment		156	4
Other (specify): NONE			5
Total tax expense		22,487	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		6.014400				4
Local tax rate	mills		6.456100				5
School tax rate	mills		10.940000				6
Voc. school tax rate	mills		1.299700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.910200				10
Less: state credit	mills		1.822100				11
Net tax rate	mills		23.088100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.456100				14
Combined School Tax Rate	mills		12.239700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.695800				17
Total Tax Rate	mills		24.910200				18
Ratio of Local and School Tax to Total	dec.		0.750528				19
Total tax net of state credit	mills		23.088100				20
Net Local and School Tax Rate	mills		17.328263				21
Utility Plant, Jan. 1	\$	1,701,304	1,701,304				22
Materials & Supplies	\$	6,600	6,600				23
Subtotal	\$	1,707,904	1,707,904				24
Less: Plant Outside Limits	\$	503,411	503,411				25
Taxable Assets	\$	1,204,493	1,204,493				26
Assessment Ratio	dec.		0.999787				27
Assessed Value	\$	1,204,236	1,204,236				28
Net Local & School Rate	mills		17.328263				29
Tax Equiv. Computed for Current Year	\$	20,867	20,867				30
Tax Equivalent per 1994 PSC Report	\$	18,443					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	20,867					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)	3,834		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)	90,258		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	94,092	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	309,878		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	27,450		17
Diesel Pumping Equipment (326)	24,815		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,795		20
Total Pumping Plant	372,938	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,446		23
Total Water Treatment Plant	21,446	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			3,834 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)			90,258 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	94,092
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			309,878 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			27,450 17
Diesel Pumping Equipment (326)			24,815 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			10,795 20
Total Pumping Plant	0	0	372,938
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			21,446 23
Total Water Treatment Plant	0	0	21,446
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	244,918		26
Transmission and Distribution Mains (343)	744,117		27
Fire Mains (344)	0		28
Services (345)	57,200		29
Meters (346)	46,899		30
Hydrants (348)	37,420		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,130,554	0	
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)	2,347		36
Transportation Equipment (373)	15,141		37
Other General Equipment (379)	46,602		38
Other Tangible Property (390)	0		39
Total General Plant	64,090	0	
Total utility plant in service directly assignable	1,683,120	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,683,120	0	

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)			244,918 26
Transmission and Distribution Mains (343)			744,117 27
Fire Mains (344)			0 28
Services (345)			57,200 29
Meters (346)			46,899 30
Hydrants (348)			37,420 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,130,554
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)			2,347 36
Transportation Equipment (373)			15,141 37
Other General Equipment (379)			46,602 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	64,090
Total utility plant in service directly assignable	0	0	1,683,120
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,683,120

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			3,513	3,513	1
February			3,041	3,041	2
March			3,439	3,439	3
April			3,206	3,206	4
May			3,769	3,769	5
June			3,464	3,464	6
July			3,789	3,789	7
August			3,765	3,765	8
September			4,269	4,269	9
October			3,674	3,674	10
November			3,546	3,546	11
December			3,458	3,458	12
Total for year	0	0	42,933	42,933	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				25	14
Other utility use explanation:					15
Lube Line					
Water pumped into distribution system				42,908	16
Less: Water sold				37,497	17
Losses and unaccounted for				5,411	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				369	21
Date of maximum: 11/28/1998					22
Cause of maximum:					23
Check valve stuck open in well house.					
Minimum gallons pumped by all methods in any one day during reporting year				51	24
Date of minimum: 12/28/1998					25
Total KWH used for pumping for the year				80,240	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)	
117 WEST GREEN BAY STREET	1	227	8	288,000	Yes	1
WASHINGTON STREET	2	450	13	684,000	Yes	2
4327 PORTER ROAD	3	420	15	720,000	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	1	2	3	1
Location	WEST GREEN BAY STREET	WASHINGTON STREET	PORTER ROAD	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	LAYNE	FAIRBANKS MORSE	5
Year Installed	1939	1959	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	175	370	500	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1939	1995	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	40	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 1			14
Location	WEST GREEN BAY STREET			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1979			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	150			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1979			24
Type	ELECTRIC			25
Horsepower	5			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)	ET	ET		3
Year constructed	1939	1979		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	103	143		6
Total capacity in gallons	50,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	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.)	0.2880	0.6840	0.7200	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,449	0	0	221	1,670	1
M	D	6.000	29,003	0	0	3,062	32,065	2
P	D	6.000	2,670	0	0	0	2,670	3
M	D	8.000	5,008	0	0	0	5,008	4
P	D	8.000	6,537	0	0	(2,443)	4,094	5
M	D	10.000	4,846	0	0	388	5,234	6
M	D	12.000	3,023	0	0	47	3,070	7
Total Within Municipality			52,536	0	0	1,275	53,811	
M	D	10.000	1,356	0	0	0	1,356	8
Total Outside of Municipality			1,356	0	0	0	1,356	
Total Utility			53,892	0	0	1,275	55,167	

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	422	0	0	0	422	7	1
P	1.000	5	0	0	24	29	26	2
M	1.000	122	0	0	9	131	82	3
M	1.500	12	0	0	1	13	3	4
M	2.000	7	0	0	0	7		5
M	3.000	3	0	0	0	3		6
M	4.000	3	0	0	0	3	2	7
P	4.000	1	0	0	0	1		8
M	6.000	5	0	0	0	5	3	9
M	8.000	1	0	0	0	1		10
Total Utility		581	0	0	34	615	123	

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	504	0	0	11	515	0	1
0.750	3	0	0	0	3	0	2
1.000	14	0	0	0	14	0	3
1.500	13	0	0	1	14	0	4
2.000	8	0	0	2	10	4	5
2.500	1	0	0	0	1	0	6
3.000	6	0	0	0	6	2	7
4.000	1	0	0	0	1	0	8
Total:	550	0	0	14	564	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	427	55	4	15	0	14	515	1
0.750	0	3	0	0	0	0	3	2
1.000	1	10	1	2	0	0	14	3
1.500	0	13	0	1	0	0	14	4
2.000	0	5	2	2	0	1	10	5
2.500	0	0	0	1	0	0	1	6
3.000	0	0	2	2	0	2	6	7
4.000	0	0	0	1	0	0	1	8
Total:	428	86	9	24	0	17	564	

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	1				1	1
Within Municipality	72			2	74	2
Total Fire Hydrants	73	0	0	2	75	
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:	178
Number of distribution valves operated during year:	103

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #640 Supplies and Expenses - Account increased due to purchase of various operating supplies during 1998.

Account #650 Repairs to Water Plant - Account decreased due to decrease in repairs required during 1998.

Account #682 - Outside Services Employed - Account decreased due to decrease in engineering costs incurred during 1998.

Water Mains (Page W-15)

System mains were adjusted to agree with amounts per engineering study.

Water Services (Page W-16)

System services were adjusted to agree with actual amounts per engineering study.

Meters (Page W-17)

System meters were adjusted to agree with amounts per engineering study of system.

Hydrants and Distribution System Valves (Page W-18)

System hydrants have been adjusted to actual amount per engineering study and system review.
