



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

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: DELAVAN WATER & SEWAGE COMMISSION

Utility Address: 123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ

Title: UTILITY BUSINESS MANAGER

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (414) 728 - 5585

Fax Number: (414) 728 - 4566

E-mail Address:

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

Name: TOM UNKE

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: tunke@virchowkrause.com

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: SAME AS ABOVE

Title:

Office Address: SAME AS ABOVE

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/22/1999

Period covered by most recent audit: December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ
Title: UTILITY BUSINESS MANAGER

Office Address:
123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (414) 728 - 5585
Fax Number: (414) 728 - 4566

E-mail Address:

Name: JIM PIESTER
Title: UTILITY DIRECTOR

Office Address:
123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (414) 728 - 3545
Fax Number: (414) 728 - 4566

E-mail Address:

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- STEVE BUHLER, COUNCIL REPRESENTATIVE
 - RONALD HENRIOTT, MAYOR
 - WAYNE HILBELINK, COMMISSION VICE PRESIDENT
 - LAVERNE OBRIEN, MEMBER AT LARGE
 - WILBUR SCOTT, COMMISSION PRESIDENT
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

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)	1,215,203	1,175,538	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	466,746	496,142	2
Depreciation Expense (403)	192,747	181,740	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	186,637	189,240	5
Total Operating Expenses	846,130	867,122	
Net Operating Income	369,073	308,416	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	369,073	308,416	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	266	900	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	270,642	301,624	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	270,908	302,524	
Total Income	639,981	610,940	
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	639,981	610,940	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	214,989	296,989	14
Amortization of Debt Discount and Expense (428)	18,026	14,004	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	17,808	20,292	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	250,823	331,285	
Net Income	389,158	279,655	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,537,438	2,257,783	20
Balance Transferred from Income (433)	389,158	279,655	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	229,710	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)	2,696,886	2,537,438	

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 ON INVESTMENTS	141,231	5
INTEREST ON TIF ADVANCE	129,411	6
Total (Acct. 419):	270,642	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
OPERATING TRANSFER TO SEWER UTILITY	229,710	11
Total (Acct. 435)--Debit:	229,710	
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)	266				266	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)	266	0	0	0	266	

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	1,215,203	0	0	0	1,215,203	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,215,203	0	0	0	1,215,203	

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	214,965		214,965	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	7,395		7,395	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	472		472	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	287		287	19
Total Payroll	223,119	0	223,119	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,670,696	10,435,218	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,605,909	1,472,754	2
Net Utility Plant	9,064,787	8,962,464	
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	229,710	5
Other Investments (124)	0	0	6
Special Funds (125)	949,010	667,534	7
Total Other Property and Investments	949,010	897,244	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	52,073	(151,421)	8
Temporary Cash Investments (132)	1,634,260	1,936,559	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,205	16,371	11
Other Accounts Receivable (143)	38,930	710	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,391,262	2,522,316	14
Materials and Supplies (150)	21,902	22,286	15
Prepayments (165)	6,104	1,874	16
Other Current and Accrued Assets (170)	28,787	36,941	17
Total Current and Accrued Assets	4,190,523	4,385,636	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	321,129	120,206	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	321,129	120,206	
Total Assets and Other Debits	14,525,449	14,365,550	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,009,369	4,009,369	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,696,886	2,537,438	23
Total Proprietary Capital	6,706,255	6,546,807	
LONG-TERM DEBT			
Bonds (221)	4,400,000	4,525,000	24
Advances from Municipality (223)	349,160	404,160	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,749,160	4,929,160	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	23,577	27,099	28
Payables to Municipality (233)	749	202	29
Customer Deposits (235)			30
Taxes Accrued (236)	168,734	171,147	31
Interest Accrued (237)	18,532	25,247	32
Other Current and Accrued Liabilities (238)	25,925	19,932	33
Total Current and Accrued Liabilities	237,517	243,627	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	98,214	88,906	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	98,214	88,906	
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)	2,734,303	2,557,050	41
Total Liabilities and Other Credits	14,525,449	14,365,550	

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)	10,665,720	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)	4,976				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,670,696	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,605,909	0	0	0	10
Total Accumulated Provision	1,605,909	0	0	0	
Net Utility Plant	9,064,787	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	1,472,754				1,472,754	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	192,747				192,747	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,102				4,102	6
Accruals charged other						7
accounts (specify):						8
CLEARED	18,400				18,400	9
Salvage	1,432				1,432	10
Other credits (specify):						11
					0	12
Total credits	216,681	0	0	0	216,681	13
Debits during year						14
Book cost of plant retired	73,111				73,111	15
Cost of removal	10,415				10,415	16
Other debits (specify):						17
					0	18
Total debits	83,526	0	0	0	83,526	19
Balance End of Year	1,605,909	0	0	0	1,605,909	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):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	21,902	22,286 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	21,902	22,286

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)				
1991 ISSUE EXPENSE	336	428	271	1
1992 MRB	55,470	181	0	2
1994 GO DEBT	852	428	3,427	3
1996 MRB	3,976	428	55,874	4
1998 LOSS ON ADVANCE REFUNDING	8,490	428	195,602	5
1998 MRB	4,372	428	65,955	6
Total			321,129	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,009,369	1
Changes during year (explain):		2
Balance end of year	4,009,369	

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)	
MORTGAGE REVENUE BOND	09/01/1992	12/01/2014	6.00%	0	1
1996 WATER MRB	10/01/1996	12/01/2010	5.00%	2,235,000	2
1998 WATER MRB	08/01/1998	12/01/2012	4.25%	2,165,000	3
Total Bonds (Account 221):				4,400,000	

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)					
1994 GO BOND	01/11/1994	11/01/2003	5.00%	305,000	1
1991 GO BOND	12/30/1991	12/01/1999	5.00%	44,160	2
Total for Account 223				349,160	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	171,147	1
Accruals:		
Charged water department expense	186,637	2
Charged electric department expense		3
Charged sewer department expense	2,137	4
Other (explain):		
NONE		5
Total Accruals and other credits	188,774	
Taxes paid during year:		
County, state and local taxes	171,147	6
Social Security taxes	18,645	7
PSC Remainder Assessment	1,395	8
Other (explain):		
NONE		9
Total payments and other debits	191,187	
Balance end of year	168,734	

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)					
1992 MORTGAGE REVENUE BOND	11,670	58,077	69,747	0	1
1996 MORTGAGE REVENUE BONDS	10,096	118,500	121,156	7,440	2
1998 MORTGAGE REVENUE BONDS		38,412	30,546	7,866	3
Subtotal	21,766	214,989	221,449	15,306	
Advances from Municipality (223)					
1991 REFUNDING	1,160	3,804	3,990	974	4
1994 GO DEBT	2,321	14,004	14,073	2,252	5
Subtotal	3,481	17,808	18,063	3,226	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	25,247	232,797	239,512	18,532	

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	2,557,050	0	0	0	0	2,557,050	1
Add credits during year:							
For Services	23,027					23,027	2
For Mains	154,226					154,226	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,734,303	0	0	0	0	2,734,303	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SINKING FUNDS LT DEBT	142,233	3
REDEMPTION	316,728	4
RESERVE	476,985	5
DEPRECIATION	13,064	6
Total (Acct. 125):	949,010	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,205	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	17,205	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER RECEIVABLES	798	14
WATERMAIN AT SCHOOL	38,132	15
Total (Acct. 143):	38,930	
Receivables from Municipality (145):		
TIF RECEIVABLE	2,382,328	16
TAX ROLL	7,088	17
PUBLIC FIRE PROTECTION	1,020	18
OTHER	826	19
Total (Acct. 145):	2,391,262	

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)	
Prepayments (165):		
MISCELLANEOUS	6,104	20
Total (Acct. 165):	6,104	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
MISCELLANEOUS	749	23
Total (Acct. 233):	749	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,550,183	0	0	0	10,550,183	1
Materials and Supplies	22,094	0	0	0	22,094	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,539,331	0	0	0	1,539,331	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,645,676	0	0	0	2,645,676	6
Other (specify):					0	7
Average Net Rate Base	6,387,270	0	0	0	6,387,270	
Net Operating Income	369,073	0	0	0	369,073	8
Net Operating Income as a percent of Average Net Rate Base	5.78%	N/A	N/A	N/A	5.78%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	4,009,369	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,617,162	3
Other (Specify):		4
Total Average Proprietary Capital	6,626,531	
Net Income		
Net Income	389,158	5
Percent Return on Proprietary Capital	5.87%	

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.

DURING 1997 THE 1992 REVENUE BONDS WERE ADVANCE REFUNDED.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 4, 1999

Ms. Barbara Stebnitz, Utility Business Manager
Delavan Water & Sewage Commission
123 South Second Street
P.O. Box 465
Delavan, WI 53115-0465

1998 Analytical Review DWCCA-1590-PJL

Dear Ms. Stebnitz:

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

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,191,131	1
Total Sales of Water	1,191,131	
Other Operating Revenues		
Forfeited Discounts (470)	4,858	2
Miscellaneous Service Revenues (471)	120	3
Rents from Water Property (472)	12,253	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,841	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	24,072	
Total Operating Revenues	1,215,203	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	35,266	8
Pumping Expenses (620-625)	50,852	9
Water Treatment Expenses (630-635)	39,114	10
Transmission and Distribution Expenses (640-655)	163,927	11
Customer Accounts Expenses (901-904)	25,515	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	152,072	14
Total Operation and Maintenance Expenses	466,746	
Other Operating Expenses		
Depreciation Expense (403)	192,747	15
Amortization Expense (404-407)		16
Taxes (408)	186,637	17
Total Other Operating Expenses	379,384	
Total Operating Expenses	846,130	
NET OPERATING INCOME	369,073	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,042	117,693	483,618	4
Commercial	344	84,273	249,197	5
Industrial	22	45,806	79,142	6
Total Metered Sales to General Customers (461)	2,408	247,772	811,957	
Private Fire Protection Service (462)	45		31,212	7
Public Fire Protection Service (463)	1		291,080	8
Other Sales to Public Authorities (464)	24	25,534	56,882	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,478	273,306	1,191,131	

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)	291,080	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)	291,080	
Forfeited Discounts (470):		
Customer late payment charges	4,858	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,858	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	120	7
Total Miscellaneous Service Revenues (471)	120	
Rents from Water Property (472):		
SHARED COMPUTER REVENUE	2,253	8
SHARED FACILITIES	10,000	9
Total Rents from Water Property (472)	12,253	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,178	11
Other (specify):		
MISCELLANEOUS	663	12
Total Other Water Revenues (474)	6,841	
Amortization of Construction Grants (475):		
NONE		13
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)	12,935	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	22,331	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	35,266	
 PUMPING EXPENSES		
Operation Labor (620)	442	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	42,880	7
Operation Supplies and Expenses (623)	3,323	8
Maintenance of Pumping Plant (625)	4,207	9
Total Pumping Expenses	50,852	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	14,208	10
Chemicals (631)	18,941	11
Operation Supplies and Expenses (632)	1,205	12
Maintenance of Water Treatment Plant (635)	4,760	13
Total Water Treatment Expenses	39,114	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	90,940	14
Operation Supplies and Expenses (641)	3,480	15
Maintenance of Distribution Reservoirs and Standpipes (650)	850	16
Maintenance of Mains (651)	27,475	17
Maintenance of Services (652)	10,771	18
Maintenance of Meters (653)	15,557	19
Maintenance of Hydrants (654)	1,641	20
Maintenance of Other Plant (655)	13,213	21
Total Transmission and Distribution Expenses	163,927	

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)	1,961	22
Accounting and Collecting Labor (902)	20,307	23
Supplies and Expenses (903)	3,247	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,515	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	36,739	27
Office Supplies and Expenses (921)	15,333	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	23,532	30
Property Insurance (924)	5,991	31
Injuries and Damages (925)	2,158	32
Employee Pensions and Benefits (926)	46,616	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,699	35
Transportation Expenses (933)	12,622	36
Maintenance of General Plant (935)	5,382	37
Total Administrative and General Expenses	152,072	
 Total Operation and Maintenance Expenses	 466,746	

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		168,734	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,137	2
Net property tax equivalent		166,597	
Social Security		18,645	3
PSC Remainder Assessment		1,395	4
Other (specify): NONE			5
Total tax expense		<u>186,637</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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208094				3
County tax rate	mills		4.915836				4
Local tax rate	mills		8.002897				5
School tax rate	mills		8.412034				6
Voc. school tax rate	mills		1.628850				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.167711				10
Less: state credit	mills		1.562582				11
Net tax rate	mills		21.605129				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.002897				14
Combined School Tax Rate	mills		10.040884				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.043781				17
Total Tax Rate	mills		23.167711				18
Ratio of Local and School Tax to Total	dec.		0.778833				19
Total tax net of state credit	mills		21.605129				20
Net Local and School Tax Rate	mills		16.826790				21
Utility Plant, Jan. 1	\$	10,435,218	10,435,218				22
Materials & Supplies	\$	22,286	22,286				23
Subtotal	\$	10,457,504	10,457,504				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,457,504	10,457,504				26
Assessment Ratio	dec.		0.958900				27
Assessed Value	\$	10,027,701	10,027,701				28
Net Local & School Rate	mills		16.826790				29
Tax Equiv. Computed for Current Year	\$	168,734	168,734				30
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	168,734					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)	7,295		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)	396,296		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	403,591	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,653		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,234		17
Diesel Pumping Equipment (326)	2,749		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	129,143		20
Total Pumping Plant	478,779	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	604,359		22
Water Treatment Equipment (332)	1,376,105		23
Total Water Treatment Plant	1,980,464	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	250		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)			7,295	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)			396,296	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	403,591	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			163,653	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			183,234	17
Diesel Pumping Equipment (326)			2,749	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			129,143	20
Total Pumping Plant	0	0	478,779	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			604,359	22
Water Treatment Equipment (332)			1,376,105	23
Total Water Treatment Plant	0	0	1,980,464	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			250	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)	1,206,211		26
Transmission and Distribution Mains (343)	4,352,919	151,490	27
Fire Mains (344)	0		28
Services (345)	989,336	81,501	29
Meters (346)	201,510	12,025	30
Hydrants (348)	584,374	31,085	31
Other Transmission and Distribution Plant (349)	935		32
Total Transmission and Distribution Plant	7,335,535	276,101	
GENERAL PLANT			
Land and Land Rights (389)	799		33
Structures and Improvements (390)	45,858		34
Office Furniture and Equipment (391)	1,664	1,762	35
Computer Equipment (391.1)	34,179	20,440	36
Transportation Equipment (392)	78,550		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	24,272	3,702	39
Laboratory Equipment (395)	242	2,180	40
Power Operated Equipment (396)	48,005		41
Communication Equipment (397)	2,708		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	236,277	28,084	
Total utility plant in service directly assignable	10,434,646	304,185	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,434,646	304,185	

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)			1,206,211 26
Transmission and Distribution Mains (343)	37,510		4,466,899 27
Fire Mains (344)			0 28
Services (345)	9,000		1,061,837 29
Meters (346)	6,608		206,927 30
Hydrants (348)	6,234		609,225 31
Other Transmission and Distribution Plant (349)			935 32
Total Transmission and Distribution Plant	59,352	0	7,552,284
GENERAL PLANT			
Land and Land Rights (389)			799 33
Structures and Improvements (390)			45,858 34
Office Furniture and Equipment (391)			3,426 35
Computer Equipment (391.1)	13,086		41,533 36
Transportation Equipment (392)			78,550 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	673		27,301 39
Laboratory Equipment (395)			2,422 40
Power Operated Equipment (396)			48,005 41
Communication Equipment (397)			2,708 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	13,759	0	250,602
Total utility plant in service directly assignable	73,111	0	10,665,720
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	73,111	0	10,665,720

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			27,556	27,556	1
February			25,063	25,063	2
March			29,111	29,111	3
April			28,894	28,894	4
May			30,101	30,101	5
June			29,341	29,341	6
July			33,694	33,694	7
August			32,226	32,226	8
September			32,708	32,708	9
October			29,371	29,371	10
November			27,659	27,659	11
December			27,753	27,753	12
Total for year	0	0	353,477	353,477	
Less: Measured or estimated water used in main flushing and water treatment during year				1,423	13
Less: Other utility use				15,021	14
Other utility use explanation:					15
MAIN BREAKS, SEWER FLUSHING, FIRE CALLS & TRAINING					
Water pumped into distribution system				337,033	16
Less: Water sold				273,306	17
Losses and unaccounted for				63,727	18
Percent unaccounted for to the nearest whole percent (%)				19%	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				1,691	21
Date of maximum: 9/29/1998					22
Cause of maximum:					23
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				650	24
Date of minimum: 1/23/1998					25
Total KWH used for pumping for the year				804,028	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)	
1049 EDWARDS STREET	3	128	12	864,000	Yes	1
WRIGHT STREET	4	120	12	864,000	Yes	2
FRANKLIN STREET	5	65	24	720,000	Yes	3
1111 EDWARDS STREET	6	1,485	26	2,124,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 6	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	AMERICAN	5
Year Installed	1959	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	MARATHON ELECTRIC	9 10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5			14
Location	BLANK			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	BARON JACKSON			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	US MOTORS			22 23
Year Installed	1991			24
Type	ELECTRIC			25
Horsepower	30			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	#2 EAST	1 WEST	BUSINESS PARK TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1950	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	120	120	6
Total capacity in gallons	250,000	150,000	1,000,000	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	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	Y	Y	N	14

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	CPT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	1,936	0	0	0	1,936	1	
M	D	4.000	31,689	0	1,778	0	29,911	2	
M	D	6.000	49,323	0	65	0	49,258	3	
P	D	6.000	299	65	0	0	364	4	
M	D	8.000	55,405	0	0	0	55,405	5	
P	D	8.000	11,145	1,879	0	0	13,024	6	
M	D	10.000	2,027	0	0	0	2,027	7	
M	D	12.000	45,559	0	0	0	45,559	8	
P	D	12.000	14,860	2,580	0	0	17,440	9	
M	D	16.000	11,220	0	0	0	11,220	10	
P	D	16.000	1,670	0	0	0	1,670	11	
P	D	18.000	103	0	0	0	103	12	
M	D	24.000	65	0	0	0	65	13	
Total Within Municipality			225,301	4,524	1,843	0	227,982		
Total Utility			225,301	4,524	1,843	0	227,982		

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)	
L	0.625	852	0	0	0	852		1
L	0.750	512	0	0	0	512		2
M	0.750	52	0	0	0	52		3
L	1.000	174	0	44	0	130		4
M	1.000	425	52	0	0	477		5
L	1.250	1	0	0	0	1		6
L	1.500	47	0	0	0	47		7
M	1.500	37	1	0	0	38		8
L	2.000	41	0	0	0	41		9
M	2.000	41	1	0	0	42		10
M	3.000	10	0	0	0	10		11
P	4.000	8	1	0	0	9		12
M	4.000	14	0	0	0	14		13
P	6.000	3	1	0	0	4		14
M	8.000	4	0	0	0	4		15
P	8.000	2	2	0	0	4		16
Total Utility		2,223	58	44	0	2,237	0	

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 (o).

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	983	0	52	(3)	928	71	1
0.750	1,440	192	26	(7)	1,599	149	2
1.000	108	4	1	(6)	105	10	3
1.500	61	0	0	0	61	0	4
2.000	44	0	0	(2)	42	1	5
3.000	11	0	1	0	10	6	6
4.000	5	0	1	0	4	4	7
Total:	2,652	196	81	(18)	2,749	241	

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	828	60	0	1	1	38	928	1
0.750	1,285	141	6	4	13	150	1,599	2
1.000	8	71	5	7	3	11	105	3
1.500	0	51	5	3	0	2	61	4
2.000	0	31	2	3	2	4	42	5
3.000	0	2	2	3	2	1	10	6
4.000	0	1	1	0	0	2	4	7
Total:	2,121	357	21	21	21	208	2,749	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	373	12	9		376	2
Total Fire Hydrants	373	12	9	0	376	
Flushing Hydrants						
	33				33	3
Total Flushing Hydrants	33	0	0	0	33	

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:	409
Number of distribution system valves end of year:	281
Number of distribution valves operated during year:	281

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

FINANCING FOR MAINS ADDED IN 1998 WAS OBTAINED FROM DEVELOPERS, CUSTOMERS AND UTILITY FUNDS.

Water Services (Page W-16)

FINANCING FOR SERVICES ADDED IN 1998 WAS OBTAINED FROM DEVELOPERS, CUSTOMERS AND UTILITY FUNDS.

Meters (Page W-17)

METERS WERE ADJUSTED TO REFLECT ACTUAL COUNT AT 12/31/98.
