



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FRANKLIN MUNICIPAL WATER UTILITY

Principal Office: 9229 W. LOOMIS ROAD
P.O. BOX 32160
FRANKLIN, WI 53132-0160

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FRANKLIN MUNICIPAL WATER UTILITY

Utility Address: 9229 W. LOOMIS ROAD
P.O. BOX 32160
FRANKLIN, WI 53132-0160

When was utility organized? 7/1/1977

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN M BENNETT

Title: CITY ENGINEER

Office Address:

9229 W. LOOMIS ROAD
P.O. BOX 32160
FRANKLIN, WI 53132-0160

Telephone: (414) 425 - 7510

Fax Number: (414) 425 - 3106

E-mail Address: john.bennett@ci.franklin.wi.us

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

Name: MR JOHN A KNEPEL CPA

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

20800 SWENSON DR, SUITE 200
P.O. BOX 867
WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900

Fax Number: (414) 798 - 8977

E-mail Address: jknepel@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: MR JOHN A KNEPEL CPA

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

20800 SWENSON DR, SUITE 200
P.O. BOX 867
WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900

Fax Number: (414) 798 - 8977

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 4/2/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOHN M BENNETT

Title: UTILITY MANAGER

Office Address:

9229 W LOOMIS ROAD
P.O. BOX 32160
FRANKLIN, WI 53132-0160

Telephone: (414) 425 - 7510

Fax Number: (414) 425 - 3106

E-mail Address: john.bennett@ci.franklin.wi.us

Name of utility commission/committee: Franklin Board of Water Commissioners

Names of members of utility commission/committee:

- MR EINAR CARSTENSEN
 - MR FRANK A COULTER, CHAIR
 - MR GARY GROBNER
 - MR HERBERT J GURSCHKE
 - MR LEARY C PETERSON, SECRETARY
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,551,845	1,976,266	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,321,604	1,290,671	2
Depreciation Expense (403)	417,298	400,695	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	465,372	456,048	5
Total Operating Expenses	2,204,274	2,147,414	
Net Operating Income	347,571	(171,148)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	347,571	(171,148)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	30,831	26,531	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	30,831	26,531	
Total Income	378,402	(144,617)	
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	378,402	(144,617)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,142	2,142	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	62,769	64,928	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	64,911	67,070	
Net Income	313,491	(211,687)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	166,293	377,980	20
Balance Transferred from Income (433)	313,491	(211,687)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	479,784	166,293	

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):		
LGIP Interest	30,831	5
Total (Acct. 419):	30,831	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,551,845	0	0	0	2,551,845	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,551,845	0	0	0	2,551,845	

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	194,697		194,697	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	4,371		4,371	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	199,068	0	199,068	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	21,559,120	20,246,396	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,663,091	2,242,248	2
Net Utility Plant	18,896,029	18,004,148	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	140,689	46,898	8
Temporary Cash Investments (132)	995,284	419,453	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	520,871	434,446	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	340,375	85,392	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,997,219	986,189	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,386	15,528	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	13,386	15,528	
Total Assets and Other Debits	20,906,634	19,005,865	

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)	1,318,978	1,318,978	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	479,784	166,293	23
Total Proprietary Capital	1,798,762	1,485,271	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	1,130,000	1,175,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,130,000	1,175,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	209,901	214,837	28
Payables to Municipality (233)	80,211	41,571	29
Customer Deposits (235)			30
Taxes Accrued (236)	353,969	2,530	31
Interest Accrued (237)	15,549	16,123	32
Other Current and Accrued Liabilities (238)	188		33
Total Current and Accrued Liabilities	659,818	275,061	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	21,767	21,767	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	21,767	21,767	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	17,296,287	16,048,766	41
Total Liabilities and Other Credits	20,906,634	19,005,865	

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)	21,559,120	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	21,559,120	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,663,091	0	0	0	10
Total Accumulated Provision	2,663,091	0	0	0	
Net Utility Plant	18,896,029	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	2,242,248				2,242,248	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	417,298				417,298	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,545				3,545	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	420,843	0	0	0	420,843	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	2,663,091	0	0	0	2,663,091	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
April 1, 1995 general obligation proceeds	2,142	428	13,386	1
Total			13,386	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,318,978	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,318,978</u></u>	

BONDS (ACCT. 221)

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

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

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
General Obligation Notes	04/01/1995	04/01/2005	5.45%	1,130,000	1
Total for Account 223				<u>1,130,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	2,530	1
Accruals:		
Charged water department expense	465,372	2
Charged electric department expense		3
Charged sewer department expense	1,367	4
Other (explain):		
NONE		5
Total Accruals and other credits	466,739	
Taxes paid during year:		
County, state and local taxes	112,500	6
Social Security taxes	0	7
PSC Remainder Assessment	2,800	8
Other (explain):		
NONE		9
Total payments and other debits	115,300	
Balance end of year	353,969	

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)					
General obligation note proceeds	16,123	62,769	63,343	15,549	2
Subtotal	16,123	62,769	63,343	15,549	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	16,123	62,769	63,343	15,549	

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	16,048,766	0	0	0	0	16,048,766	1
Add credits during year:							
For Services	117,627					117,627	2
For Mains	999,211					999,211	3
Other (specify):							
For Hydrants	130,683					130,683	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	17,296,287	0	0	0	0	17,296,287	
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):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	520,871	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	520,871	
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):		
Shared meter costs	9,343	12
Public fire protection	244,633	13
Delinquent utility bills placed on tax roll	86,399	14
Total (Acct. 145):	340,375	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
Shared employee charges	49,113	18
Debt service interest	31,098	19
Total (Acct. 233):	80,211	
Other Deferred Credits (253):		
NONE		20
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	20,902,758	0	0	0	20,902,758	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,452,669	0	0	0	2,452,669	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	16,672,526	0	0	0	16,672,526	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,777,563	0	0	0	1,777,563	
Net Operating Income	347,571	0	0	0	347,571	8
Net Operating Income as a percent of Average Net Rate Base						
	19.55%	N/A	N/A	N/A	19.55%	

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	1,318,978	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	323,038	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,642,016	
Net Income		
Net Income	313,491	5
 Percent Return on Proprietary Capital	 19.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Main extensions - Rawson Ave, 51st to 35th Streets - City assessment projects contributed to Utility
Business Park Phase C
Barbian Estates
Red Wing Addition No. 1 and Jordan Meadows
Imperial Heights Addition No. 2
Evans Pond No. 3
Fairways of Franklin
Kaitlin Woods
McKenzie Square

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Taxes Accrued (Acct. 236) (Page F-16)

The City of Franklin has gone without a finance officer for 10 monthes of the year, in which some of the inter fund transfers have not been cleared up.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

No response received. Review items again in 1999. ele

August 10, 1999

Mr. John M. Bennett, City Engineer
Franklin Municipal Water Utility
9229 West Loomis Road
P.O. Box 32160
Franklin, WI 53132-0160

1998 Analytical Review DWCCA-2105-ELE

Dear Mr. Bennett:

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. During our review, we noted the Statistical schedule for water treatment plant is not completed on page W-14. However, \$9,921 is reported in Account 332, Water Treatment Equipment, pages W-8 and W-9. Please provide the information for the water treatment statistics on page W-14 or otherwise explain the amount reported in Account 332.
2. During our review, we noted that the 6 inch and larger meters reported on the Meters schedule, page W-17 were not tested in 1997 or 1998. Wis. Admin. Code § PSC 185.76, requires 6 inch and larger meters to be tested annually. Please confirm that your 6 inch and larger meters in use will be tested.

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

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Aug 10 1999 rev letters e 1.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Frank A. Coulter, Chair

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,516,014	1
Total Sales of Water	2,516,014	
Other Operating Revenues		
Forfeited Discounts (470)	17,530	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	13,884	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,417	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	35,831	
Total Operating Revenues	2,551,845	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	943,704	8
Pumping Expenses (620-625)	94,026	9
Water Treatment Expenses (630-635)	392	10
Transmission and Distribution Expenses (640-655)	106,560	11
Customer Accounts Expenses (901-904)	19,161	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	157,761	14
Total Operation and Maintenance Expenses	1,321,604	
Other Operating Expenses		
Depreciation Expense (403)	417,298	15
Amortization Expense (404-407)		16
Taxes (408)	465,372	17
Total Other Operating Expenses	882,670	
Total Operating Expenses	2,204,274	
NET OPERATING INCOME	347,571	

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	8	1,177	13,471	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	8	1,177	13,471	
Metered Sales to General Customers (461)				
Residential	2,854	273,347	1,173,520	4
Commercial	562	153,379	566,126	5
Industrial	8	22,293	65,053	6
Total Metered Sales to General Customers (461)	3,424	449,019	1,804,699	
Private Fire Protection Service (462)	124		55,485	7
Public Fire Protection Service (463)	3,444		500,566	8
Other Sales to Public Authorities (464)	20	46,282	141,793	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,020	496,478	2,516,014	

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)	500,566	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)	500,566	
Forfeited Discounts (470):		
Customer late payment charges	17,530	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	17,530	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Rental at water tower - cellular phone antennas	13,884	8
Total Rents from Water Property (472)	13,884	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,733	10
Other (specify):		
Miscellaneous	684	11
Total Other Water Revenues (474)	4,417	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	640	1
Purchased Water (601)	932,366	2
Operation Supplies and Expenses (602)	10,110	3
Maintenance of Water Source Plant (605)	588	4
Total Source of Supply Expenses	943,704	
 PUMPING EXPENSES		
Operation Labor (620)	67,077	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	26,535	7
Operation Supplies and Expenses (623)	319	8
Maintenance of Pumping Plant (625)	95	9
Total Pumping Expenses	94,026	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	288	10
Chemicals (631)	104	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	392	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	16,670	14
Operation Supplies and Expenses (641)	17,336	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,835	16
Maintenance of Mains (651)	31,270	17
Maintenance of Services (652)	10,129	18
Maintenance of Meters (653)	6,846	19
Maintenance of Hydrants (654)	9,230	20
Maintenance of Other Plant (655)	7,244	21
Total Transmission and Distribution Expenses	106,560	

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)	1,452	22
Accounting and Collecting Labor (902)	16,100	23
Supplies and Expenses (903)	1,609	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,161	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	58,908	27
Office Supplies and Expenses (921)	4,598	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	975	30
Property Insurance (924)	8,820	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	77,832	33
Regulatory Commission Expenses (928)	1,112	34
Miscellaneous General Expenses (930)	33	35
Transportation Expenses (933)	4,890	36
Maintenance of General Plant (935)	593	37
Total Administrative and General Expenses	157,761	
 Total Operation and Maintenance Expenses	 1,321,604	

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		449,045	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Percentage of shared meters to total water meters	1,367	2
Net property tax equivalent		447,678	
Social Security		14,894	3
PSC Remainder Assessment		2,800	4
Other (specify): NONE			5
Total tax expense		<u>465,372</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			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200593				3
County tax rate	mills		5.676455				4
Local tax rate	mills		7.046891				5
School tax rate	mills		16.683380				6
Voc. school tax rate	mills		1.999005				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.704277				9
Total tax rate	mills		33.310601				10
Less: state credit	mills		2.463842				11
Net tax rate	mills		30.846759				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.046891				14
Combined School Tax Rate	mills		18.682385				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.729276				17
Total Tax Rate	mills		33.310601				18
Ratio of Local and School Tax to Total	dec.		0.772405				19
Total tax net of state credit	mills		30.846759				20
Net Local and School Tax Rate	mills		23.826192				21
Utility Plant, Jan. 1	\$	20,246,396	20,246,396				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	20,246,396	20,246,396				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	20,246,396	20,246,396				26
Assessment Ratio	dec.		1.003085				27
Assessed Value	\$	20,308,856	20,308,856				28
Net Local & School Rate	mills		23.826192				29
Tax Equiv. Computed for Current Year	\$	483,883	483,883				30
Tax Equivalent per 1994 PSC Report	\$	391,390					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	449,045					32
Tax equiv. for current year (see note 6)	\$	449,045					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	529,956		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	529,956	0	
PUMPING PLANT			
Land and Land Rights (320)	80,665		12
Structures and Improvements (321)	601,720		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	810,134		17
Diesel Pumping Equipment (326)	1,153		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,319		20
Total Pumping Plant	1,513,991	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,921		23
Total Water Treatment Plant	9,921	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	66,374		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			529,956	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	529,956	
PUMPING PLANT				
Land and Land Rights (320)			80,665	12
Structures and Improvements (321)			601,720	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			810,134	17
Diesel Pumping Equipment (326)			1,153	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,319	20
Total Pumping Plant	0	0	1,513,991	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,921	23
Total Water Treatment Plant	0	0	9,921	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			66,374	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)	633,608		26
Transmission and Distribution Mains (343)	13,039,456	999,633	27
Fire Mains (344)	0		28
Services (345)	1,685,915	117,627	29
Meters (346)	737,241	50,518	30
Hydrants (348)	1,578,483	131,963	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	17,741,077	1,299,741	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	72,051		34
Office Furniture and Equipment (391)	12,564		35
Computer Equipment (391.1)	208,077	3,006	36
Transportation Equipment (392)	64,286	9,225	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,561	11	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,089	741	42
SCADA Equipment (397.1)	71,409		43
Miscellaneous Equipment (398)	414		44
Other Tangible Property (399)	0		45
Total General Plant	451,451	12,983	
Total utility plant in service directly assignable	20,246,396	1,312,724	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	20,246,396	1,312,724	

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)			633,608 26
Transmission and Distribution Mains (343)			14,039,089 27
Fire Mains (344)			0 28
Services (345)			1,803,542 29
Meters (346)			787,759 30
Hydrants (348)			1,710,446 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	19,040,818
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			72,051 34
Office Furniture and Equipment (391)			12,564 35
Computer Equipment (391.1)			211,083 36
Transportation Equipment (392)			73,511 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,572 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,830 42
SCADA Equipment (397.1)			71,409 43
Miscellaneous Equipment (398)			414 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	464,434
Total utility plant in service directly assignable	0	0	21,559,120
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	21,559,120

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	43,753		541	44,294	1
February	36,334		472	36,806	2
March	43,265		487	43,752	3
April	36,156		350	36,506	4
May	50,664		361	51,025	5
June	57,635		302	57,937	6
July	90,980		864	91,844	7
August	60,894		1,014	61,908	8
September	51,096		426	51,522	9
October	45,319		451	45,770	10
November	40,686		450	41,136	11
December	40,948		285	41,233	12
Total for year	597,730	0	6,003	603,733	
Less: Measured or estimated water used in main flushing and water treatment during year				6,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				597,733	16
Less: Water sold				496,478	17
Losses and unaccounted for				101,255	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				4,044	21
Date of maximum: 8/1/1998					22
Cause of maximum:					23
hot dry day in which a lot of watering was done					
Minimum gallons pumped by all methods in any one day during reporting year				1,029	24
Date of minimum: 11/11/1998					25
Total KWH used for pumping for the year				264,854	26
If water is purchased: Vendor Name: Oak Creek Water Utility					27
Point of Delivery: 27th Street and W. Rawson Avenue, Drexel Avenue, Ryan Road					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)	
5512 W. AIRWAYS AVENUE	1	320	16	432,000	Yes	1
10299 WHITNALL EDGE CIRCLE	10	1,600	16	705,600	Yes	2
10531 W. CORTEZ CIRCLE	11	1,100	16	381,600	Yes	3
6868 W. DREXEL AVENUE	5	1,650	18	1,728,000	Yes	4
7998 S SCEPTER DRIVE	7	1,700	20	1,036,800	Yes	5
8099 S. 82ND STREET	8	1,500	18	1,440,000	Yes	6
3810 W. SHARON LANE	9	1,500	18	864,000	Yes	7
3810 W. SHARON LANE	9A	400	10	28,800	Yes	8

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	10	10R1	1
Location	WELL 1	WELL 10	RESERVOIR 10	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1971	1980	1980	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	320	490	600	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	SIEMENS ALLIS	GENERAL ELECTRIC	9 10
Year Installed	1971	1980	1980	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	10R2	10R3	11	14
Location	RESERVOIR 10	RESERVOIR 10	WELL 11	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	GRUNDFES	18
Year Installed	1980	1980	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	600	600	300	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	N/A	22 23
Year Installed	1980	1980	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	30	60	26

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	1R1	1R2	1R3	1
Location	RESERVOIR 1	RESERVOIR 1	RESERVOIR 1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEA BARNES	PEA BARNES	PEA BARNES	5
Year Installed	1978	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	700	700	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1978	1978	1978	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	7	7R1	14
Location	WELL 5	WELL 7	RESERVOIR 7	15
Purpose	P	P	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	BYRON JACK	BYRON JACK	18
Year Installed	1997	1968	1968	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	700	300	21
Pump Motor or Standby Engine Mfr	U.S.	U.S	GENERAL ELECTRIC	22 23
Year Installed	1977	1968	1968	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	150	20	26

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	7R2	7R3	8	1
Location	RESERVOIR 7	RESERVOIR 7	WELL 8	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACK	BYRON JACK	FAIR MORRIS	5
Year Installed	1968	1968	1980	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	900	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	SIEMENS ALLIS	9 10
Year Installed	1968	1968	1980	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8R1	8R2	8R3	14
Location	RESERVOIR 8	RESERVOIR 8	RESERVOIR 8	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1980	1980	1980	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	500	500	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1980	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	30	30	26

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)	1
Identification	9	9A	DAPS-P1	1
Location	WELL 9	WELL 9)REXEL BOOSTER STATION		2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	STA RITE	A.C.	5
Year Installed	1973	1983	1996	6
Type	VERTICAL TURBINE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	600	20	1,400	8
Pump Motor or Standby Engine Mfr	U.S.	FRANKLIN	U.S	10
Year Installed	1973	1983	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	3	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	DAPS-P2	DAPS-P3		14
Location)REXEL BOOSTER STATION)REXEL BOOSTER STATION			15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	A.C.	A.C.		18
Year Installed	1996	1996		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	1,400	700		21
Pump Motor or Standby Engine Mfr	U.S.	U.S.		22
Year Installed	1996	1996		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	60	40		25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	10	11	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1977	1980	1975	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	250,000	157,000	115,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	7	8	TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1980	1980	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	173	6
Total capacity in gallons	166,000	80,300	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	4.000	160	0	0	0	160	1
P	S	4.000	30	0	0	0	30	2
M	S	6.000	20,272	0	0	0	20,272	3
P	S	6.000	12,252	515	0	0	12,767	4
M	S	8.000	26,047	0	0	0	26,047	5
P	S	8.000	159,893	9,756	0	0	169,649	6
M	T	12.000	9,322	0	0	0	9,322	7
P	T	12.000	94,496	5,288	0	0	99,784	8
M	T	16.000	22,236	0	0	0	22,236	9
P	T	16.000	34,805	7,859	0	0	42,664	10
M	T	20.000	8,730	0	0	0	8,730	11
Total Within Municipality			388,243	23,418	0	0	411,661	
Total Utility			388,243	23,418	0	0	411,661	

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	270	0	0	0	270		1
M	1.000	2,333	0	0	0	2,333	19	2
M	1.250	658	146	0	0	804	161	3
M	1.500	95	0	0	0	95	4	4
M	2.000	154	10	0	0	164	11	5
M	2.500	23	0	0	0	23		6
M	4.000	2	0	0	0	2		7
P	4.000	16	0	0	0	16		8
P	6.000	15	0	0	0	15	6	9
M	6.000	7	0	0	0	7		10
P	8.000	25	0	0	0	25	15	11
P	12.000	1	0	0	0	1		12
Total Utility		3,599	156	0	0	3,755	216	

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)	
0.500	289	0	0	0	289	0	1
0.750	2,734	200	0	0	2,934	20	2
1.000	149	26	0	0	175	3	3
1.500	87	12	0	0	99	1	4
2.000	61	2	0	0	63	1	5
3.000	15	3	0	0	18	1	6
4.000	5	0	0	0	5	0	7
6.000	5	0	0	0	5	0	8
8.000	6	0	0	0	6	0	9
10.000	1	0	0	0	1	0	10
12.000	3	0	0	0	3	0	11
Total:	3,355	243	0	0	3,598	26	

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)	
0.500	278	5	0	0	0	6	289	1
0.750	2,572	329	8	0	2	23	2,934	2
1.000	23	123	4	0	8	17	175	3
1.500	0	82	5	3	2	7	99	4
2.000	0	50	4	7	1	1	63	5
3.000	0	10	0	0	8	0	18	6
4.000	0	2	0	0	3	0	5	7
6.000	0	3	0	0	2	0	5	8
8.000	0	6	0	0	0	0	6	9
10.000	0	0	0	0	1	0	1	10
12.000	0	0	0	0	2	1	3	11
Total:	2,873	610	21	10	29	55	3,598	

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	959	65			1,024	2
Total Fire Hydrants	959	65	0	0	1,024	
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: 959
 Number of distribution system valves end of year: 1,741
 Number of distribution valves operated during year: 1,045

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 602: Operation Supplies and Expense: An upgrade on the SCADA system was performed in 1998.

A/C 640: Trans and Distr Expense: The Utility incurred less expenses this year due to a decrease in water main breaks.

A/C 641: Trans and Distr Opp Supply Exp: This account includes the cost of locating the mains. This increased due to the increase in development as the Utility had to perform more locations before the developers could start digging.

A/C 653: Maint of Meters: The change out program was completed this year so the maintenance expense decreased.

A/C 920: Admin & General Salaries: The time of administrative personnel allocated to water has been decreased due to less time being spent on water and more on the sewer.

A/C 923: Outside Services: In the past the full amount of expense has been charged to the Utility. Presently the expense is being allocated to sewer and water which will decrease the Utility's expense.

Property Tax Equivalent (Water) (Page W-07)

City Council has authorized that the tax equivalent for 1998 and 1999 be limited to a 3% increase of the prior years tax equivalent.

Water Mains (Page W-15)

The Water Mains additions have been primarily financed from developer contributions and special assessments

Water Services (Page W-16)

The Water Service additions have been financed primarily through developer contributions and special assessments.
