



3014 (02-09-04)

ANNUAL REPORT

OF

Name: GERMANTOWN WATER UTILITY

Principal Office: N122 W17177 FOND DU LAC AVENUE
GERMANTOWN, WI 53022

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: GERMANTOWN WATER UTILITY
Utility Address: N122 W17177 FOND DU LAC AVENUE
GERMANTOWN, WI 53022

When was utility organized? 12/31/1965
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ROBERT RIES
Title: FINANCE DIRECTOR

Office Address:
N122 W17177 FOND DU LAC AVENUE
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (414) 251 - 1211
Fax Number: (414) 251 - 8813

E-mail Address:

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

Name: MS KIM JENNINGS
Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532

E-mail Address: kjennings@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: NONE
Title:

Office Address:
SAME

Telephone:
Fax Number:

E-mail Address:

Date of most recent audit report: 3/25/1999

Period covered by most recent audit: Year Ended December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: STEVE BRUSKIEWICZ

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name: VACANT

Title: UTILITIES SUPERINTENDENT

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- JAMES BRZEZINSKI, TRUSTEE
- MELVIN EWERT, TRUSTEE
- CHARLES HARGAN, VILLAGE PRESIDENT
- RONALD JOHNSON, TRUSTEE
- THOMAS KEMPINSKI, TRUSTEE
- ROBERT LALK, TRUSTEE
- THOMAS STAUFFACMER, TRUSTEE
- MICHAEL STONE, TRUSTEE
- ROCCO VENTO, TRUSTEE

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)	1,513,272	1,396,124	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	392,107	346,587	2
Depreciation Expense (403)	240,577	229,809	3
Amortization Expense (404-407)	17,524	17,524	4
Taxes (408)	364,900	365,868	5
Total Operating Expenses	1,015,108	959,788	
Net Operating Income	498,164	436,336	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	498,164	436,336	
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)	77,807	68,872	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	77,807	68,872	
Total Income	575,971	505,208	
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	575,971	505,208	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	5,879	5,591	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	40,524	58,712	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	46,403	64,303	
Net Income	529,568	440,905	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,051,330	1,610,425	20
Balance Transferred from Income (433)	529,568	440,905	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)	2,580,898	2,051,330	

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	61,583	5
Interest on special assessments	16,224	6
Total (Acct. 419):	77,807	
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):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,513,272	0	0	0	1,513,272	1
Less: interdepartmental sales	2,949		0	0	2,949	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	1,510,323	0	0	0	1,510,323	

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	181,200		181,200	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	181,200	0	181,200	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	19,334,124	18,479,195	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,314,272	2,077,085	2
Net Utility Plant	17,019,852	16,402,110	
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)	341,845	373,027	6
Special Funds (125)	422,525	196,171	7
Total Other Property and Investments	764,370	569,198	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	718,608	945,531	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	399,474	368,624	11
Other Accounts Receivable (143)	2,394	16,721	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	322,182	56,670	14
Materials and Supplies (150)	8,659	8,659	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,579	4,080	17
Total Current and Accrued Assets	1,454,896	1,400,285	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,186	12,065	18
Extraordinary Property Losses (182)	52,572	70,096	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	58,758	82,161	
Total Assets and Other Debits	19,297,876	18,453,754	

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)	2,835,417	2,665,308	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,580,898	2,051,330	23
Total Proprietary Capital	5,416,315	4,716,638	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	590,200	734,800	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	590,200	734,800	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	31,194	44,178	28
Payables to Municipality (233)	0	49,840	29
Customer Deposits (235)			30
Taxes Accrued (236)	352,393	352,393	31
Interest Accrued (237)	5,675	3,872	32
Other Current and Accrued Liabilities (238)	2,342	1,795	33
Total Current and Accrued Liabilities	391,604	452,078	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	22,628	19,147	36
Total Deferred Credits	22,628	19,147	
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)	12,877,129	12,531,091	41
Total Liabilities and Other Credits	19,297,876	18,453,754	

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)	19,334,124	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	19,334,124	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,314,272	0	0	0	10
Total Accumulated Provision	2,314,272	0	0	0	
Net Utility Plant	17,019,852	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	2,077,085				2,077,085	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	240,577				240,577	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,290				8,290	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	248,867	0	0	0	248,867	13
Debits during year						14
Book cost of plant retired	11,680				11,680	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,680	0	0	0	11,680	19
Balance End of Year	2,314,272	0	0	0	2,314,272	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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,659	8,659
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>8,659</u>	<u>8,659</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 G.O. Note	2,682	181	0	1
1991 G.O. Note	1,076	181	0	2
1992 G.O. Note	2,121	181	6,186	3
Total			6,186	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,665,308	1
Changes during year (explain):		
Plant Additions - TIF #4	170,109	2
Balance end of year	<u><u>2,835,417</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)					
1998 G.O. Note	05/27/1998	09/01/1999	4.35%	290,200	1
1992 G.O. Note	04/01/1992	12/01/2001	4.00%	300,000	2
Total for Account 223				590,200	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	352,393	1
Accruals:		
Charged water department expense	348,794	2
Charged electric department expense		3
Charged sewer department expense	3,599	4
Other (explain):		
NONE		5
Total Accruals and other credits	352,393	
Taxes paid during year:		
County, state and local taxes	336,287	6
Social Security taxes	14,340	7
PSC Remainder Assessment	1,766	8
Other (explain):		
NONE		9
Total payments and other debits	352,393	
Balance end of year	352,393	

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)					
1990 G.O. Note	1,947	9,749	11,696	0	2
1992 G.O. Note	1,925	22,926	23,384	1,467	3
1998 G.O. Note		7,849	3,641	4,208	4
Subtotal	3,872	40,524	38,721	5,675	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,872	40,524	38,721	5,675	

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	12,531,091	0	0	0	0	12,531,091	1
Add credits during year:							
For Services	77,159					77,159	2
For Mains	232,719					232,719	3
Other (specify):							
For Hydrants	30,000					30,000	4
Special Assessments	6,160					6,160	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	12,877,129	0	0	0	0	12,877,129	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	341,845	2
Total (Acct. 124):	341,845	
Special Funds (125):		
Debt Service Account	422,525	3
Total (Acct. 125):	422,525	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	399,474	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	399,474	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Miscellaneous	2,394	11
Total (Acct. 143):	2,394	
Receivables from Municipality (145):		
Due from General Fund	224,610	12
Due from Sewer Utility	37,642	13
Due from Tax Agency Fund	59,930	14
Total (Acct. 145):	322,182	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
Tower #1 property loss - authorized March 4, 1993	52,572	16
Total (Acct. 182):	52,572	

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):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Accrued Sick Leave	22,628	19
Total (Acct. 253):	22,628	

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	18,906,659	0	0	0	18,906,659	1
Materials and Supplies	8,659	0	0	0	8,659	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,195,678	0	0	0	2,195,678	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	12,704,110	0	0	0	12,704,110	6
Other (specify):					0	7
Average Net Rate Base	4,015,530	0	0	0	4,015,530	
Net Operating Income	498,164	0	0	0	498,164	8
Net Operating Income as a percent of Average Net Rate Base	12.41%	N/A	N/A	N/A	12.41%	

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	2,750,362	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,316,114	3
Other (Specify):		4
Total Average Proprietary Capital	5,066,476	
Net Income		
Net Income	529,568	5
Percent Return on Proprietary Capital	10.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 8/9/99 ele:

Item 1: deprec accruals will be adjusted 1999.

Item 2: WEPCO adjusted Germantown to a higher rate per KW hour.

Item 3: Numerous locations have one service and multiple meters.

July 2, 1999

Mr. Robert Ries, Finance Director
Germantown Water Utility
N122 W17177 Fond Du Lac Avenue
P.O. Box 337
Germantown, WI 53022-0337

1998 Analytical Review DWCCA-2210-ELE

Dear Mr. Ries:

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. The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated November 19, 1996, with regard to analytical review of the 1995 annual report, your utility was provided with a schedule of depreciation rates for computing depreciator expense on each of the water utility plant accounts. A copy of these depreciation rates is enclosed. It appears that your utility did not use the authorized depreciation rates during 1997 and 1998, as indicated below.

For 1997, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$293,188 whereas only \$236,345 is reported on page F-8, lines 4 and 6. The apparent under accrual is \$56,843

For 1998, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$310,633, whereas only \$248,867 is reported on page F-8, lines 4 and 6. The apparent under accrual is \$61,766.

We highly recommend that these under accruals be recorded as adjusting journal entries during 1999 by debiting Account 435, Miscellaneous Debits to Surplus, and crediting Account 110, Accumulated Depreciation. This will more properly reflect exhaustion of service life of plant assets so that retirement losses will not occur in the future. If your utility does not adopt the authorized benchmark depreciation rates, the utility's file at the

FINANCIAL SECTION FOOTNOTES

PSC will be updated to indicate this fact, and this would be a consideration in future rate cases if amortization of retirement losses was requested by your utility. Please state your intentions with regard to this matter.

2. The amount reported for total Pumping Expenses on page W-1, increased over 25% from 1997. Please provide a brief explanation.

3. During our review, we noted that Water Services in use reported on page W-16 are significantly less than Meters in use reported on page W-17. Please furnish a brief explanation.

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\July 2 1999 rev letters e.doc

Enclosure

cc: Mr. Charles Hargan, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,487,690	1
Total Sales of Water	1,487,690	
Other Operating Revenues		
Forfeited Discounts (470)	7,951	2
Miscellaneous Service Revenues (471)	454	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,177	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,582	
Total Operating Revenues	1,513,272	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	3,980	8
Pumping Expenses (620-625)	119,110	9
Water Treatment Expenses (630-635)	16,875	10
Transmission and Distribution Expenses (640-655)	58,963	11
Customer Accounts Expenses (901-904)	19,805	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	173,374	14
Total Operation and Maintenance Expenses	392,107	
Other Operating Expenses		
Depreciation Expense (403)	240,577	15
Amortization Expense (404-407)	17,524	16
Taxes (408)	364,900	17
Total Other Operating Expenses	623,001	
Total Operating Expenses	1,015,108	
NET OPERATING INCOME	498,164	

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	6	2,075	3,548	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	2,075	3,548	
Metered Sales to General Customers (461)				
Residential	4,262	317,354	720,897	4
Commercial	305	78,572	142,669	5
Industrial	19	91,658	130,504	6
Total Metered Sales to General Customers (461)	4,586	487,584	994,070	
Private Fire Protection Service (462)	135		70,495	7
Public Fire Protection Service (463)	1		402,331	8
Other Sales to Public Authorities (464)	12	9,254	14,297	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	362	2,949	12
Total Sales of Water	4,743	499,275	1,487,690	

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)
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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)	402,331	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)	402,331	
Forfeited Discounts (470):		
Customer late payment charges	7,951	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,951	
Miscellaneous Service Revenues (471):		
Miscellaneous Invoices	454	7
Total Miscellaneous Service Revenues (471)	454	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	15,543	10
Other (specify):		
Miscellaneous repairs and services	1,634	11
Total Other Water Revenues (474)	17,177	
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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,980	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	3,980	
 PUMPING EXPENSES		
Operation Labor (620)	53,173	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	52,206	7
Operation Supplies and Expenses (623)	10,159	8
Maintenance of Pumping Plant (625)	3,572	9
Total Pumping Expenses	119,110	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,583	10
Chemicals (631)	8,282	11
Operation Supplies and Expenses (632)	2,661	12
Maintenance of Water Treatment Plant (635)	349	13
Total Water Treatment Expenses	16,875	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,633	14
Operation Supplies and Expenses (641)	1,209	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,474	16
Maintenance of Mains (651)	28,575	17
Maintenance of Services (652)	(221)	18
Maintenance of Meters (653)	6,130	19
Maintenance of Hydrants (654)	16,257	20
Maintenance of Other Plant (655)	906	21
Total Transmission and Distribution Expenses	58,963	

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)	5,015	22
Accounting and Collecting Labor (902)	13,535	23
Supplies and Expenses (903)	1,255	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,805	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	71,336	27
Office Supplies and Expenses (921)	11,875	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,500	30
Property Insurance (924)	8,581	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	57,704	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,352	35
Transportation Expenses (933)	6,026	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	173,374	
 Total Operation and Maintenance Expenses	 392,107	

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		352,393	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,599	2
Net property tax equivalent		348,794	
Social Security		14,340	3
PSC Remainder Assessment		1,766	4
Other (specify): NONE			5
Total tax expense		<u>364,900</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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219100				3
County tax rate	mills		4.301600				4
Local tax rate	mills		5.887800				5
School tax rate	mills		14.380900				6
Voc. school tax rate	mills		2.183300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.972700				10
Less: state credit	mills		2.359600				11
Net tax rate	mills		24.613100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.887800				14
Combined School Tax Rate	mills		16.564200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.452000				17
Total Tax Rate	mills		26.972700				18
Ratio of Local and School Tax to Total	dec.		0.832397				19
Total tax net of state credit	mills		24.613100				20
Net Local and School Tax Rate	mills		20.487876				21
Utility Plant, Jan. 1	\$	18,479,195	18,479,195				22
Materials & Supplies	\$	8,659	8,659				23
Subtotal	\$	18,487,854	18,487,854				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	18,487,854	18,487,854				26
Assessment Ratio	dec.		0.918075				27
Assessed Value	\$	16,973,237	16,973,237				28
Net Local & School Rate	mills		20.487876				29
Tax Equiv. Computed for Current Year	\$	347,746	347,746				30
Tax Equivalent per 1994 PSC Report	\$	352,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	352,393					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)	526		4
Structures and Improvements (311)	280	15,068	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	390,735	2,468	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	391,541	17,536	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	525,515		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	327,945	820	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,431		20
Total Pumping Plant	866,891	820	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,893		23
Total Water Treatment Plant	3,893	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,535		24
Structures and Improvements (341)	1,442		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)			526	4
Structures and Improvements (311)			15,348	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	10,000		383,203	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	10,000	0	399,077	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			525,515	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			328,765	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,431	20
Total Pumping Plant	0	0	867,711	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,893	23
Total Water Treatment Plant	0	0	3,893	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,535	24
Structures and Improvements (341)			1,442	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)	1,134,212	8,633	26
Transmission and Distribution Mains (343)	12,636,950	560,572	27
Fire Mains (344)	25,885		28
Services (345)	1,563,822	77,159	29
Meters (346)	351,334	126,308	30
Hydrants (348)	1,298,371	64,164	31
Other Transmission and Distribution Plant (349)	38,291		32
Total Transmission and Distribution Plant	17,053,842	836,836	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	21,569		34
Office Furniture and Equipment (391)	8,290		35
Computer Equipment (391.1)	39,642	4,174	36
Transportation Equipment (392)	48,639	4,268	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,006		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	16,584		41
Communication Equipment (397)	10,329		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	14,969	2,975	44
Other Tangible Property (399)	0		45
Total General Plant	163,028	11,417	
Total utility plant in service directly assignable	18,479,195	866,609	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	18,479,195	866,609	

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)			1,142,845 26
Transmission and Distribution Mains (343)			13,197,522 27
Fire Mains (344)			25,885 28
Services (345)			1,640,981 29
Meters (346)	1,680		475,962 30
Hydrants (348)			1,362,535 31
Other Transmission and Distribution Plant (349)			38,291 32
Total Transmission and Distribution Plant	1,680	0	17,888,998
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			21,569 34
Office Furniture and Equipment (391)			8,290 35
Computer Equipment (391.1)			43,816 36
Transportation Equipment (392)			52,907 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,006 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			16,584 41
Communication Equipment (397)			10,329 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			17,944 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	174,445
Total utility plant in service directly assignable	11,680	0	19,334,124
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,680	0	19,334,124

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			43,863	43,863	1
February			39,637	39,637	2
March			44,023	44,023	3
April			44,173	44,173	4
May			52,178	52,178	5
June			55,506	55,506	6
July			70,416	70,416	7
August			58,834	58,834	8
September			59,724	59,724	9
October			48,639	48,639	10
November			45,260	45,260	11
December			47,648	47,648	12
Total for year	0	0	609,901	609,901	
Less: Measured or estimated water used in main flushing and water treatment during year				4,700	13
Less: Other utility use				3,455	14
Other utility use explanation:					15
Water main breaks, Sewer Utility, Public Works					
Water pumped into distribution system				601,746	16
Less: Water sold				499,275	17
Losses and unaccounted for				102,471	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				3,191	21
Date of maximum: 7/13/1998					22
Cause of maximum:					23
Hot weather, construction, etc.					
Minimum gallons pumped by all methods in any one day during reporting year				1,211	24
Date of minimum: 11/20/1998					25
Total KWH used for pumping for the year				278,071	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)	
WELL	2	342	15	745,000	Yes	1
WELL	3	1,286	14	963,000	Yes	2
WELL	4	1,271	10	520,000	Yes	3
WELL	5	405	12	1,000,000	Yes	4
WELL	6	400	16	1,200,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	LAYNE	LAYNE	5
Year Installed	1981	1982	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	750	420	8
Pump Motor or Standby Engine Mfr	G.E.	WESTINGHOUSE	U.S.	10
Year Installed	1981	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#7		14
Location	WELL #5	WELL #7		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1994	1995		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	825	1,200		21
Pump Motor or Standby Engine Mfr	U.S.	US MOTOR		23
Year Installed	1994	1995		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	60	100		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	TOWER #1	TOWER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1991	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	135	135	6
Total capacity in gallons	500,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	0.5000	12
Is a corrosion control chemical used (yes, no)?	N	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	210	0	0	0	210	1
M	D	6.000	18,290	0	0	0	18,290	2
P	D	6.000	32,024	476	0	0	32,500	3
M	D	8.000	2,047	545	0	0	2,592	4
P	D	8.000	128,648	8,841	0	0	137,489	5
P	D	10.000	1,568	0	0	0	1,568	6
A	D	12.000	2,618	0	0	0	2,618	7
M	D	12.000	8,769	0	0	0	8,769	8
P	D	12.000	103,393	4,816	0	0	108,209	9
M	D	16.000	45,096	0	0	0	45,096	10
P	D	16.000	14,114	0	0	0	14,114	11
Total Within Municipality			356,777	14,678	0	0	371,455	
Total Utility			356,777	14,678	0	0	371,455	

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	202	0	0	0	202		1
M	1.000	2,755	67	0	0	2,822		2
M	1.250	55	0	0	0	55		3
M	1.500	105	26	0	0	131		4
M	2.000	404	1	0	0	405		5
M	4.000	5	0	0	0	5		6
P	4.000	9	0	0	0	9		7
M	6.000	6	0	0	0	6		8
P	6.000	75	2	0	0	77		9
P	8.000	4	0	0	0	4		10
M	8.000	5	0	0	0	5		11
Total Utility		3,625	96	0	0	3,721	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 (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,318	509	39	0	4,788	239	1
1.000	120	14	0	0	134	7	2
1.250	1	0	0	0	1	0	3
1.500	131	21	6	0	146	37	4
2.000	21	1	0	0	22	0	5
3.000	8	3	1	0	10	0	6
4.000	6	0	0	0	6	0	7
6.000	3	0	0	0	3	0	8
8.000	1	0	0	0	1	0	9
Total:	4,609	548	46	0	5,111	283	

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	4,266	197	3	2	0	320	4,788	1
1.000	43	63	1	5	19	3	134	2
1.250	0	0	0	0	0	1	1	3
1.500	59	46	1	4	24	12	146	4
2.000	4	14	1	2	1	0	22	5
3.000	0	5	2	1	2	0	10	6
4.000	0	1	2	0	3	0	6	7
6.000	0	0	0	1	2	0	3	8
8.000	0	0	0	0	0	1	1	9
Total:	4,372	326	10	15	51	337	5,111	

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	856	39			895	2
Total Fire Hydrants	856	39	0	0	895	
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:	1,564
Number of distribution system valves end of year:	889
Number of distribution valves operated during year:	315

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

per 8/9/99 response: The increase in pumping expenses is due to the fact that WEPCO adjusted their billing code for Germantown to a higher rate per KW hour. ele

Water Mains (Page W-15)

Water mains added during 1998 were paid for by developers and the the municipality.

Water Services (Page W-16)

Services added during 1998 were paid for by developers and the municipality.
