



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MEQUON WATER UTILITY

Principal Office: 11333 N. CEDARBURG RD.
MEQUON, WI 53092

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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

Mequon Water Utility , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MEQUON WATER UTILITY

Utility Address: 11333 N. CEDARBURG RD.
MEQUON, WI 53092

When was utility organized? 12/29/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JON J. GARMS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

11333 N. CEDARBURG RD.
MEQUON, WI 53092

Telephone: (414) 242 - 3100 EXT 135

Fax Number: (414) 242 - 9655

E-mail Address: jgarms@ci.mequon.wi.us

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

Name: DOUGLAS R. BATES

Title: DIRECTOR OF FINANCE

Office Address: CITY OF MEQUON

11333 N. CEDARBURG RD.
MEQUON, WI 53092

Telephone: (414) 242 - 3100 EXT 155

Fax Number: (414) 242 - 9655

E-mail Address: dbates@ci.mequon.wi.us

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: STEVEN R. VOLZ

Title: PARTNER

Office Address: REILLY, PENNER & BENTON

611 N. BROADWAY
MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address:

Date of most recent audit report: 12/31/1998

Period covered by most recent audit: 1/1/1998 - 12/31/1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone: (000) 000 - 0000

Fax Number:

E-mail Address:

Name of utility commission/committee: Board of Public Works - Mequon Common Council

Names of members of utility commission/committee:

- MR DAN ABENDROTH
- MRS PAMELA ADAMS
- MR ROBERT ASHMORE
- MR SAMUEL CUTLER
- MR CURTIS GIELOW
- MR JAMES MORIARTY
- MR ROGER REINEMANN
- MRS LORA REINHOLZ
- MRS CHRISTINE WHITE

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: [REDACTED]

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)? YES

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

Firm Name: MUNICIPAL WELL & PUMP INC.
 20950 ENTERPRISE DR.
 BROOKFIELD, WI 53045-5224

Contact Person:

Title:

Telephone: (414) 784 - 3960

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 4/1/1998 12/31/1998

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

Operations management of the utility. New contract in 1998 replaces previous provider in anticipation of sale of utility.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	223,905	293,432	1
Operating Expenses:			
Operation and Maintenance Expense (401)	152,283	138,222	2
Depreciation Expense (403)	55,914	63,184	3
Amortization Expense (404)	0	0	4
Taxes (408)	57,071	59,459	5
Total Operating Expenses	265,268	260,865	
Net Operating Income	(41,363)	32,567	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(41,363)	32,567	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	93,248	95,573	9
Miscellaneous Nonoperating Income (421)	2,507	0	10
Total Other Income	95,755	95,573	
Total Income	54,392	128,140	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	54,392	128,140	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	92,789	115,845	13
Amortization of Debt Discount and Expense (428)	1,599	133	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	94,388	115,978	
Net Income	(39,996)	12,162	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(73,507)	(143,908)	19
Balance Transferred from Income (433)	(39,996)	12,162	20
Miscellaneous Credits to Surplus (434)	55,974	58,239	21
Miscellaneous Debits to Surplus--Debit (435)	6,192	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(63,721)	(73,507)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Investment Income	47,765	4
Special Assessment Interest	45,483	5
Total (Acct. 419):	93,248	
Miscellaneous Nonoperating Income (421):		
Service Repair Commercial Account	2,507	6
Total (Acct. 421):	2,507	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Writeoff Property Tax Equivalent	55,974	9
Total (Acct. 434):	55,974	
Miscellaneous Debits to Surplus (435):		
Loss from Sale of Utility Assets	6,192	10
Total (Acct. 435)--Debit:	6,192	
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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	223,905	0	0	0	223,905	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	223,905	0	0	0	223,905	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	0	3,158,664	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	0	377,830	2
Net Utility Plant	0	2,780,834	
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)	3,170	3,291	8
Temporary Cash Investments (132)	185,088	686,385	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1	71,714	11
Other Accounts Receivable (143)	366,652	507,464	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	152,953	171,830	14
Materials and Supplies (150)	500	500	15
Prepayments (165)	13,570	0	16
Other Current and Accrued Assets (170)	2,136	2,708	17
Total Current and Accrued Assets	724,070	1,443,892	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	1,599	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	1,599	
Total Assets and Other Debits	724,070	4,226,325	

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)	0	0	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	(63,721)	(73,507)	23
Total Proprietary Capital	(63,721)	(73,507)	
LONG-TERM DEBT			
Bonds (221)	740,000	2,015,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	740,000	2,015,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	4,217	5,562	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,759	24,933	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	13,976	30,495	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	33,815	44,343	36
Total Deferred Credits	33,815	44,343	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	2,209,994	38
Total Liabilities and Other Credits	724,070	4,226,325	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	0	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	0	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	0	9
Total Accumulated Provision	0	0	0	0	
Net Utility Plant	0	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	377,830				377,830	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,914				55,914	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	55,914	0	0	0	55,914	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
Sale of Assets	433,744				433,744	18
Total debits	433,744	0	0	0	433,744	19
Balance End of Year	0	0	0	0	0	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	500	500
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>500</u>	<u>500</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)				
1995 WATER REVENUE BONDS	1,599	181	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

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)	
1992 Special Assessment B Bonds	12/01/1992	10/01/2002	5.00%	360,000	1
1993 Special Assessment B Bonds	07/01/1993	10/01/2003	5.00%	380,000	2
1995 Water Revenue Bonds	10/15/1995	10/15/2010	6.00%	0	3
Total Bonds (Account 221):				740,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	57,071	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>57,071</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	741	7
PSC Remainder Assessment	356	8
Other (explain):		
Writeoff Property Tax Equivalent to Surplus	55,974	9
Total payments and other debits	<u>57,071</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
92 SPECIAL ASSESSMENT B BONDS	6,165	23,207	24,390	4,982	1
93 SPECIAL ASSESSMENT B BONDS	5,650	21,480	22,353	4,777	2
95 WATER REVENUE BONDS	13,118	48,102	61,220	0	3
Subtotal	24,933	92,789	107,963	9,759	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
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	24,933	92,789	107,963	9,759	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,209,994	0	0	0	0	2,209,994	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
Sale of Utility Assets	2,209,994					2,209,994	5
Balance End of Year	0	0	0	0	0	0	
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	1	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	1	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Special Assessment Receivable	360,353	11
Trust Items - County Treasurer	6,299	12
Total (Acct. 143):	366,652	
Receivables from Municipality (145):		
Special Assessments Principal Placed on Tax Roll	104,663	13
Special Assessments Interest Placed on Tax Roll	32,712	14
Delinquent Water Placed on Tax Roll	15,578	15
Total (Acct. 145):	152,953	
Prepayments (165):		
Prepaid Interest on 1995 Water Bond Defeasement	13,570	16
Total (Acct. 165):	13,570	
Extraordinary Property Losses (182):		
NONE		17
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	18
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
Other Deferred Credits (253):	
Deferred Revenue - Special Assessment Interest	33,815
Total (Acct. 253):	33,815

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	1,579,332	0	0	0	1,579,332	1	
Materials and Supplies	500	0	0	0	500	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	188,915	0	0	0	188,915	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	1,104,997	0	0	0	1,104,997	6	
Other (specify):						0	7
Average Net Rate Base	285,920	0	0	0	285,920		
Net Operating Income	(41,363)	0	0	0	(41,363)	8	
Net Operating Income as a percent of Average Net Rate Base	-14.47%	N/A	N/A	N/A	-14.47%		

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(68,614)	3
Other (Specify):		4
Total Average Proprietary Capital	(68,614)	
Net Income		
Net Income	(39,996)	5
Percent Return on Proprietary Capital	N/A	

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.

Utility assets sold to Wisconsin Gas as of 11/19/1998.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-13)

1995 Water Revenue Bonds have been defeased and funds deposited in escrow. Financial statements reflect City obligation satisfied because bonds will be called and paid on next regular scheduled debt service payment date of 4/15/1999. Proceeds of escrow account will pay off the bonds.

Contributions in Aid of Construction (Account 271) (Page F-17)

Account balance zeroed out as result of the sale of utility assets to Wisconsin Gas.

Balance Sheet End-of-Year Account Balances (Page F-18)

Customer accounts receivable (142) reporting balance of \$1 was entered to avoid fatal error in filing report. There were no customer A/R to report for account 142 as of 12/31/1998 because the third quarter billing dated 9/30/1998 was the last billing done by the City. The fourth quarter billing was issued by Wisconsin Gas. Receivables from Municipality (145) includes delinquent customer A/R that was placed on the tax roll. This has been done on an annual basis, as per this classification.

Identification and Ownership (Page iv)

October 18, 1999

Mr. Jon J. Garms, Director of Public Works
City of Mequon
11333 North Cedarburg Road
Mequon, WI 53092-1930

1998 Analytical Review DWCCA-3595-ELE

Dear Mr. Garms:

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

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Oct 18, 1999 letters e.doc

cc: Mr. Dan Abendroth

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	222,959	1
Total Sales of Water	222,959	
Other Operating Revenues		
Forfeited Discounts (470)	946	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	946	
Total Operating Revenues	223,905	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	99,290	5
General Operating Expenses (680-690)	52,993	6
Total Operation and Maintenance Expenses	152,283	
Other Operating Expenses		
Depreciation Expense (403)	55,914	7
Amortization Expense (404)		8
Taxes (408)	57,071	9
Total Other Operating Expenses	112,985	
Total Operating Expenses	265,268	
NET OPERATING INCOME	(41,363)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	510	31,628	150,331	4
Commercial	3	2,359	3,658	5
Industrial				6
Total Metered Sales to General Customers (461)	513	33,987	153,989	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	513		68,970	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,026	33,987	222,959	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	68,970	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	68,970	
Forfeited Discounts (470):		
Customer late payment charges	946	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	946	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	61,242	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	19,468	3
Chemicals (630)		4
Supplies and Expenses (640)	5,344	5
Repairs of Water Plant (650)	13,113	6
Transportation Expenses (660)	123	7
Total Plant Operation and Maintenance Expenses	99,290	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	25,984	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	5,813	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	12,212	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	8,984	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	52,993	
 Total Operation and Maintenance Expenses	152,283	

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		55,974	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		55,974	
Social Security		741	3
PSC Remainder Assessment		356	4
Other (specify): NONE			5
Total tax expense		<u>57,071</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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197890				3
County tax rate	mills		2.292840				4
Local tax rate	mills		3.851730				5
School tax rate	mills		11.695470				6
Voc. school tax rate	mills		1.972080				7
Other tax rate - Local	mills		1.910480				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.920490				10
Less: state credit	mills		1.772140				11
Net tax rate	mills		20.148350				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.851730				14
Combined School Tax Rate	mills		13.667550				15
Other Tax Rate - Local	mills		1.910480				16
Total Local & School Tax	mills		19.429760				17
Total Tax Rate	mills		21.920490				18
Ratio of Local and School Tax to Total	dec.		0.886374				19
Total tax net of state credit	mills		20.148350				20
Net Local and School Tax Rate	mills		17.858981				21
Utility Plant, Jan. 1	\$	3,158,664	3,158,664				22
Materials & Supplies	\$	500	500				23
Subtotal	\$	3,159,164	3,159,164				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,159,164	3,159,164				26
Assessment Ratio	dec.		0.992100				27
Assessed Value	\$	3,134,207	3,134,207				28
Net Local & School Rate	mills		17.858981				29
Tax Equiv. Computed for Current Year	\$	55,974	55,974				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	55,974					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	180,591		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	180,591	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	626,946		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	626,946	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	20,502		23
Total Water Treatment Plant	20,502	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			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)		(180,591)	0 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	(180,591)	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		(626,946)	0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	(626,946)	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)		(20,502)	0 23
Total Water Treatment Plant	0	(20,502)	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	373,218		26
Transmission and Distribution Mains (343)	1,404,424		27
Fire Mains (344)	0		28
Services (345)	274,278		29
Meters (346)	31,304		30
Hydrants (348)	170,980		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,254,204	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	76,421		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	76,421	0	
Total utility plant in service directly assignable	3,158,664	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,158,664	0	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)		(373,218)	0 26
Transmission and Distribution Mains (343)		(1,404,424)	0 27
Fire Mains (344)			0 28
Services (345)		(274,278)	0 29
Meters (346)		(31,304)	0 30
Hydrants (348)		(170,980)	0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(2,254,204)	0
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)		(76,421)	0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	(76,421)	0
Total utility plant in service directly assignable	0	(3,158,664)	0
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(3,158,664)	0

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			4,154	4,154	1
February			3,388	3,388	2
March			3,750	3,750	3
April			4,245	4,245	4
May			5,925	5,925	5
June			5,080	5,080	6
July			6,159	6,159	7
August			5,762	5,762	8
September			5,818	5,818	9
October				0	10
November				0	11
December				0	12
Total for year	0	0	44,281	44,281	
Less: Measured or estimated water used in main flushing and water treatment during year				450	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				43,831	16
Less: Water sold				33,987	17
Losses and unaccounted for				9,844	18
Percent unaccounted for to the nearest whole percent (%)				22%	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				239	21
Date of maximum: 7/19/1998					22
Cause of maximum:					23
Sprinkling Demand					
Minimum gallons pumped by all methods in any one day during reporting year				80	24
Date of minimum: 4/15/1998					25
Total KWH used for pumping for the year				257,138	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 #1 LAC DU COUR SUB'D	#1	1,550	12	100,000	Yes	1
WELL #3 LAD DU COUR SUB'D	#3	450	12	150,000	Yes	2
WELL #4 WHITMAN PLACE SUB'D	#4	400	10	180,000	Yes	3
WELL #5 WHITMAN PLACE SUB'D	#5	500	10	90,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1A	WELL #1B	WELL #1C	1
Location	LAC DU COUR SUB'D	LAC DU COUR SUB'D	LAC DU COUR SUB'D	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	GOULD	BYRON JOHNSON	BYRON JOHNSON	5
Year Installed	1991	1965	1965	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	100	200	500	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON JOHNSON	BYRON JOHNSON	9 10
Year Installed	1991	1965	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	10	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #4	WELL #5A	14
Location	LAC DU COUR SUB'D	WHITMAN PLACE SUB'D	WHITMAN PLACE SUB'D	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	BYRON JOHNSON	BYRON JOHNSON	GRUNDFOS	18
Year Installed	1994	1993	1993	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	120	125	120	21
Pump Motor or Standby Engine Mfr	SIMMONS	FRANKLIN	FRANKLIN	22 23
Year Installed	1987	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	15	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)	
Identification	WELL #5B	WELL #5C	WELL #5D	1
Location	WHITMAN PLACE SUB'D	WHITMAN PLACE SUB'D	WHITMAN PLACE SUB'D	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1994	1994	1994	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	500	750	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	HERCULES	9 10
Year Installed	1994	1994	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	20	30	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)		
Identification number or name	LHOUSE #1	LAC DU COUR	NHOUSE #5	WHITMAN PLACE N	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS					2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R			3
Year constructed	1965	1994			4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0	0			6
Total capacity in gallons	80,000	100,000			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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,893	0	0	0	1,893	1
P	D	4.000	1,593	0	0	0	1,593	2
P	D	6.000	8,649	0	0	0	8,649	3
M	D	8.000	3,048	0	0	0	3,048	4
P	D	8.000	24,977	0	0	0	24,977	5
P	D	10.000	4,380	0	0	0	4,380	6
Total Within Municipality			44,540	0	0	0	44,540	
Total Utility			44,540	0	0	0	44,540	

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	1.000	510	0	0	0	510		1
M	1.500	2	0	0	0	2		2
M	3.000	1	0	0	0	1		3
Total Utility		513	0	0	0	513	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)	
0.750	524	0	0	0	524	13	1
1.000	1	0	0	0	1	0	2
1.500	2	0	0	0	2	0	3
3.000	1	0	0	0	1	0	4
Total:	528	0	0	0	528	13	

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)	
0.750	509	0	0	0	0	15	524	1
1.000	1	0	0	0	0	0	1	2
1.500	0	2	0	0	0	0	2	3
3.000	0	1	0	0	0	0	1	4
Total:	510	3	0	0	0	15	528	

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	77				77	2
Total Fire Hydrants	77	0	0	0	77	
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:	77
Number of distribution system valves end of year:	207
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Administration and General Salaries (680) and Employee Pension and Benefits (686) both include dollars associated with the City Attorney's hours involved with the sale of the utility.

Water Utility Plant in Service (Page W-08)

All assets of utility sold to Wisconsin Gas as of 11/19/1998.

Sources of Water Supply - Statistics (Page W-10)

Statistics included through third quarter as that was last quarter billed by the City.
