



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: MIDDLETON WATER UTILITY

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Principal Office: 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

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For the Year Ended: DECEMBER 31, 1998

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**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**

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**Exact Utility Name:** MIDDLETON WATER UTILITY

**Utility Address:** 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**When was utility organized?** 1/1/1907

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR TOBY GINDER

**Title:** ASSISTANT DIRECTOR OF PUBLIC WORKS

**Office Address:**

7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**E-mail Address:** none

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

**Name:** VRICHOW, KRAUSE & CO., LLP

**Title:**

**Office Address:** VRICHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cpa@virchowkrause.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

**Name:** VIRCHOW, KRAUSE & CO., LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cpa@virchowkrause.com

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

**Period covered by most recent audit:** 1998

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR HENRY SIMON

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

7426 HUBBARD AVE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**E-mail Address:** none

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**Name of utility commission/committee:** Public Works Committee

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**Names of members of utility commission/committee:**

- VACANT
- PAUL HELGESON
- DAVID HYZER
- KIM JENSEN
- DENNIS OLSON
- MARK OPITZ
- BOB POFAHL

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**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:**                     

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**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,456,701	1,340,962	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	591,220	437,858	2
Depreciation Expense (403)	289,040	241,857	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	250,277	239,617	5
<b>Total Operating Expenses</b>	<b>1,130,537</b>	<b>919,332</b>	
<b>Net Operating Income</b>	<b>326,164</b>	<b>421,630</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>326,164</b>	<b>421,630</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	46,000	33,000	9
Interest and Dividend Income (419)	76,317	73,249	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>122,317</b>	<b>106,249</b>	
<b>Total Income</b>	<b>448,481</b>	<b>527,879</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>448,481</b>	<b>527,879</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,800	16,650	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	131,500	153,852	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	11,100		19
<b>Total Interest Charges</b>	<b>124,200</b>	<b>170,502</b>	
<b>Net Income</b>	<b>324,281</b>	<b>357,377</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,593,237	3,235,860	20
Balance Transferred from Income (433)	324,281	357,377	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,917,518</b>	<b>3,593,237</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
Income from antenna rental	46,000	4
<b>Total (Acct. 418):</b>	<b>46,000</b>	
<b>Interest and Dividend Income (419):</b>		
Interest earned on investments	76,317	5
<b>Total (Acct. 419):</b>	<b>76,317</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	1,456,701	0	0	0	1,456,701	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(139)				(139)	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,456,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,456,840</b>	

### 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	155,260		155,260	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	15,349		15,349	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
<b>Total Payroll</b>	<b>170,609</b>	<b>0</b>	<b>170,609</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	14,795,552	13,642,175	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,520,917	2,238,654	2
<b>Net Utility Plant</b>	<b>12,274,635</b>	<b>11,403,521</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,274,635</b>	<b>11,403,521</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	163,227	352,140	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>163,227</b>	<b>352,140</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	134,842	(18,732)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,317,271	1,031,856	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	509,695	467,459	15
Other Accounts Receivable (143)	10,444	22,889	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	180,663	119,885	18
Materials and Supplies (151-163)	38,685	37,703	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,191,600</b>	<b>1,661,060</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	30,050	33,850	24
Other Deferred Debits (182-186)	0	3,484	25
<b>Total Deferred Debits</b>	<b>30,050</b>	<b>37,334</b>	
<b>Total Assets and Other Debits</b>	<b>14,659,512</b>	<b>13,454,055</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,768,327	1,768,327	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,917,518	3,593,237	28
<b>Total Proprietary Capital</b>	<b>5,685,845</b>	<b>5,361,564</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,605,000	2,735,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,605,000</b>	<b>2,735,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	46,367	28,548	33
Payables to Municipality (233)	118,710	5,473	34
Customer Deposits (235)			35
Taxes Accrued (236)	239,396	231,672	36
Interest Accrued (237)	42,500	44,000	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	4,898	8,594	41
<b>Total Current and Accrued Liabilities</b>	<b>451,871</b>	<b>318,287</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	29,332	25,636	47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>29,332</b>	<b>25,636</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,887,464	5,013,568	49
<b>Total Liabilities and Other Credits</b>	<b>14,659,512</b>	<b>13,454,055</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	14,538,473	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)	257,079				7
<b>Total Utility Plant</b>	<b>14,795,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,520,917	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,520,917</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,274,635</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year</b>	2,238,654				<b>2,238,654</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	289,040				<b>289,040</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,945				<b>16,945</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	4,500				<b>4,500</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>310,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,485</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	28,222				<b>28,222</b>	15
Cost of removal	0				<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>28,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,222</b>	19
<b>Balance End of Year</b>	<b>2,520,917</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,520,917</b>	20
						21
						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
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	38,685	37,703
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>38,685</b>	<b>37,703</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 G.O. Refunding Debt	3,800	428	30,050	1
<b>Total</b>			<b>30,050</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1,768,327 1
<b>Changes during year (explain):</b>	2
<b>Balance end of year</b>	<b>1,768,327</b>

**BONDS (ACCTS. 221 AND 222)**

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)	
Total Reacquired Bonds (Account 222)				0	1
<b>Net amount of bonds outstanding December 31:</b>				<u><u>0</u></u>	

**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)	
<b>Advances (223)</b>					
1997 Refunding Bonds	04/01/1997	03/03/2012	5.30%	2,605,000	1
<b>Total for Account 223</b>				<u><b>2,605,000</b></u>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	231,672	1
<b>Accruals:</b>		
Charged water department expense	250,277	2
Charged electric department expense		3
Charged sewer department expense	4,596	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>254,873</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	231,672	6
Social Security taxes	13,419	7
PSC Remainder Assessment	2,058	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>247,149</b>	
<b>Balance end of year</b>	<b>239,396</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1993 State Trust Fund Loan	0			0	2
1997 G.O. Note	44,000	131,500	133,000	42,500	3
<b>Subtotal</b>	<b>44,000</b>	<b>131,500</b>	<b>133,000</b>	<b>42,500</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>44,000</b>	<b>131,500</b>	<b>133,000</b>	<b>42,500</b>	

**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	5,013,568	0	0	0	0	<b>5,013,568</b>	1
<b>Add credits during year:</b>							
For Services	90,788					<b>90,788</b>	2
For Mains	771,740					<b>771,740</b>	3
<b>Other (specify):</b>							
Hydrants	63,393					<b>63,393</b>	4
Cash contributions	1,721					<b>1,721</b>	5
<b>Deduct charges (specify):</b>							
Adjustment for actual construction costs	45,351					<b>45,351</b>	6
Refund for oversizing charges	8,395					<b>8,395</b>	7
<b>Balance End of Year</b>	<b>5,887,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,887,464</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	8

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special assessments	163,227	2
<b>Total (Acct. 124):</b>	<b>163,227</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	509,695	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>509,695</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
Primeco share of water tower painting	5,000	15

### 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)	
<b>Other Accounts Receivable (143):</b>		
Interest receivable on special assessments	5,444	16
<b>Total (Acct. 143):</b>	<b>10,444</b>	
<b>Receivables from Municipality (145):</b>		
Receivable from sewer utility	29,276	17
Additional public fire protection	25,857	18
Tax roll items	125,530	19
<b>Total (Acct. 145):</b>	<b>180,663</b>	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Payable to sewer utility	6,594	26
Payable to capital projects fund	112,116	27
<b>Total (Acct. 233):</b>	<b>118,710</b>	
<b>Other Deferred Credits (253):</b>		
NONE		28
<b>Total (Acct. 253):</b>	<b>0</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	13,986,443	0	0	0	13,986,443	1
Materials and Supplies	38,194	0	0	0	38,194	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,379,785	0	0	0	2,379,785	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,450,516	0	0	0	5,450,516	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,194,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,194,336</b>	
Net Operating Income	326,164	0	0	0	326,164	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.27%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.27%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,768,327	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,755,377	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>5,523,704</b>	
<b>Net Income</b>		
Net Income	324,281	5
<b>Percent Return on Proprietary Capital</b>	<b>5.87%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

October 11, 1999

Mr. Toby Ginder, Assistant Director of Public Works  
Middleton Municipal Water Utility  
7426 Hubbard Avenue  
Middleton WI 53562-3118

1998 Analytical Review DWCCA-3640-ELE

Dear Mr. Ginder:

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 11 1999 letters e.doc

cc: Mr. Paul Helgeson

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,436,595	1
<b>Total Sales of Water</b>	<b>1,436,595</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	9,111	2
Miscellaneous Service Revenues (471)	3,260	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,735	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,106</b>	
<b>Total Operating Revenues</b>	<b>1,456,701</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	20,940	8
Pumping Expenses (620-633)	102,412	9
Water Treatment Expenses (640-652)	21,493	10
Transmission and Distribution Expenses (660-678)	294,131	11
Customer Accounts Expenses (901-905)	22,481	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	129,763	14
<b>Total Operation and Maintenance Expenses</b>	<b>591,220</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	289,040	15
Amortization Expense (404-407)		16
Taxes (408)	250,277	17
<b>Total Other Operating Expenses</b>	<b>539,317</b>	
<b>Total Operating Expenses</b>	<b>1,130,537</b>	
<b>NET OPERATING INCOME</b>	<b>326,164</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,867	279,348	541,810	4
Commercial	633	250,223	350,921	5
Industrial	48	180,004	171,816	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,548</b>	<b>709,575</b>	<b>1,064,547</b>	
Private Fire Protection Service (462)	57		14,285	7
Public Fire Protection Service (463)	1		337,857	8
Other Sales to Public Authorities (464)	41	10,698	19,906	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,647</b>	<b>720,273</b>	<b>1,436,595</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	337,857	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>337,857</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,111	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,111</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Permits, reconnection fees and miscellaneous revenues	3,260	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,260</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,735	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>7,735</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	17,448	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	2,999	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	493	13
<b>Total Source of Supply Expenses</b>	<b>20,940</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	868	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	95,629	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	5,915	25
<b>Total Pumping Expenses</b>	<b>102,412</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	4,650	26
Chemicals (641)	7,467	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	6,917	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	2,459	33
<b>Total Water Treatment Expenses</b>	<b>21,493</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	56,726	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	11,822	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	192,754	43
Maintenance of Transmission and Distribution Mains (673)	13,782	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	4,972	46
Maintenance of Meters (676)	10,367	47
Maintenance of Hydrants (677)	3,708	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>294,131</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	5,805	51
Customer Records and Collection Expenses (903)	14,097	52
Uncollectible Accounts (904)	(139)	53

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	2,718	54
<b>Total Customer Accounts Expenses</b>	<b>22,481</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	22,999	56
Office Supplies and Expenses (921)	4,068	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	8,374	59
Property Insurance (924)	8,000	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	65,194	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	9,443	65
Rents (931)	6,219	66
Maintenance of General Plant (932)	5,466	67
<b>Total Administrative and General Expenses</b>	<b>129,763</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>591,220</b>	

**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		239,396	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,596	2
<b>Net property tax equivalent</b>		<b>234,800</b>	
Social Security		13,419	3
PSC Remainder Assessment		2,058	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>250,277</u></b>	

### 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			Dane				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.204530				3
County tax rate	mills		3.563760				4
Local tax rate	mills		5.651300				5
School tax rate	mills		12.480690				6
Voc. school tax rate	mills		1.513620				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.413900</b>				<b>10</b>
Less: state credit	mills		2.048800				11
<b>Net tax rate</b>	mills		<b>21.365100</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>5.651300</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.994310</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.645610</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.413900</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.839058</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.365100</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.926549</b>				<b>21</b>
Utility Plant, Jan. 1	\$	13,642,175	13,642,175				22
Materials & Supplies	\$	37,703	37,703				23
<b>Subtotal</b>	\$	<b>13,679,878</b>	<b>13,679,878</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>13,679,878</b>	<b>13,679,878</b>				<b>26</b>
Assessment Ratio	dec.		0.976200				27
<b>Assessed Value</b>	\$	<b>13,354,297</b>	<b>13,354,297</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.926549</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>239,396</b>	<b>239,396</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	200,141					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>239,396</b>					<b>34</b>

### 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	98,127		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)	285,396		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>383,523</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	607,430		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,029,078		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,636,508</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	76,867		22
Water Treatment Equipment (332)	260,201		23
<b>Total Water Treatment Plant</b>	<b>337,068</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,650		24
Structures and Improvements (341)	92,196		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			98,127 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)			285,396 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>383,523</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			607,430 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			1,029,078 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,636,508</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			76,867 22
Water Treatment Equipment (332)			260,201 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>337,068</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,650 24
Structures and Improvements (341)			92,196 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,686,530		26
Transmission and Distribution Mains (343)	6,926,642	945,193	27
Fire Mains (344)	0		28
Services (345)	910,502	96,265	29
Meters (346)	525,161	36,382	30
Hydrants (348)	560,217	76,774	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,702,898</b>	<b>1,154,614</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,046	824	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	84,187	18,041	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,427	850	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	44,968	3,303	41
Communication Equipment (397)	46,388		42
SCADA Equipment (397.1)	158,629		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	3,772		45
<b>Total General Plant</b>	<b>374,417</b>	<b>23,018</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,434,414</b>	<b>1,177,632</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>13,434,414</b>	<b>1,177,632</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,686,530 26
Transmission and Distribution Mains (343)	11,688	(44,407)	7,815,740 27
Fire Mains (344)			0 28
Services (345)	284	106	1,006,589 29
Meters (346)	2,250		559,293 30
Hydrants (348)		(1,050)	635,941 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>14,222</b>	<b>(45,351)</b>	<b>11,797,939</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,870 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	14,000		88,228 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			21,277 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			48,271 41
Communication Equipment (397)			46,388 42
SCADA Equipment (397.1)			158,629 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			3,772 45
<b>Total General Plant</b>	<b>14,000</b>	<b>0</b>	<b>383,435</b>
<b>Total utility plant in service directly assignable</b>	<b>28,222</b>	<b>(45,351)</b>	<b>14,538,473</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>28,222</b>	<b>(45,351)</b>	<b>14,538,473</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	150,194	3.33%	9,504	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>150,194</b>		<b>9,504</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	99,155	2.50%	15,186	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	197,526	5.00%	51,454	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>296,681</b>		<b>66,640</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	45,443	2.50%	1,922	16
Water Treatment Equipment (332)	220,477	3.33%	8,665	17
<b>Total Water Treatment Plant</b>	<b>265,920</b>		<b>10,587</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	25,998	2.50%	2,305	18
Distribution Reservoirs and Standpipes (342)	211,421	2.00%	33,731	19
Transmission and Distribution Mains (343)	494,620	1.10%	81,083	20
Fire Mains (344)	0			21
Services (345)	224,769	2.09%	20,034	22
Meters (346)	303,808	6.25%	33,889	23
Hydrants (348)	97,064	1.85%	11,064	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,357,680</b>		<b>182,106</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					159,698	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	159,698	
321					114,341	8
322					0	9
323					0	10
324					0	11
325					248,980	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	363,321	
331					47,365	16
332					229,142	17
	0	0	0	0	276,507	
341					28,303	18
342					245,152	19
343	11,688				564,015	20
344					0	21
345	284				244,519	22
346	2,250				335,447	23
348					108,128	24
349					0	25
	14,222	0	0	0	1,525,564	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0		26	<b>26</b>
Office Furniture and Equipment (391)	11,076	8.33%	1,371	<b>27</b>
Computer Equipment (391.1)	0		28	<b>28</b>
Transportation Equipment (392)	61,794	12.50%	10,776	<b>29</b>
Stores Equipment (393)	0		30	<b>30</b>
Tools, Shop and Garage Equipment (394)	18,807	6.67%	1,391	<b>31</b>
Laboratory Equipment (395)	0		32	<b>32</b>
Power Operated Equipment (396)	18,332	10.00%	4,662	<b>33</b>
Communication Equipment (397)	50,301	9.09%	4,217	<b>34</b>
SCADA Equipment (397.1)	7,209	9.09%	14,418	<b>35</b>
Miscellaneous Equipment (398)	0		36	<b>36</b>
Other Tangible Property (399)	660	8.33%	313	<b>37</b>
<b>Total General Plant</b>	<b>168,179</b>		<b>37,148</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,238,654</b>		<b>305,985</b>	
Common Utility Plant Allocated to Water Department	0		38	<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>2,238,654</b>		<b>305,985</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					12,447	27
391.1					0	28
392	14,000		4,500		63,070	29
393					0	30
394					20,198	31
395					0	32
396					22,994	33
397					54,518	34
397.1					21,627	35
398					0	36
399					973	37
	<b>14,000</b>	<b>0</b>	<b>4,500</b>	<b>0</b>	<b>195,827</b>	
	<b>28,222</b>	<b>0</b>	<b>4,500</b>	<b>0</b>	<b>2,520,917</b>	
					<b>0</b>	<b>38</b>
	<b>28,222</b>	<b>0</b>	<b>4,500</b>	<b>0</b>	<b>2,520,917</b>	

## 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			63,695	<b>63,695</b>	1
February			57,625	<b>57,625</b>	2
March			62,244	<b>62,244</b>	3
April			63,098	<b>63,098</b>	4
May			68,565	<b>68,565</b>	5
June			66,375	<b>66,375</b>	6
July			76,483	<b>76,483</b>	7
August			74,839	<b>74,839</b>	8
September			71,634	<b>71,634</b>	9
October			65,239	<b>65,239</b>	10
November			59,980	<b>59,980</b>	11
December			61,155	<b>61,155</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>790,932</b>	<b>790,932</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				13,600	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>777,332</b>	16
Less: Water sold				720,273	17
Losses and unaccounted for				<b>57,059</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>7%</b>	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				4,366	21
Date of maximum: 7/30/1998					22
Cause of maximum:					23
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				1,432	24
Date of minimum: 12/24/1998					25
Total KWH used for pumping for the year				1,659,270	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1702 RESERVOIR ROAD	Well #2	330	12	504,000	Yes	<b>1</b>
7716 HILLCREST AVENUE	Well #3	606	15	1,526,400	Yes	<b>2</b>
3640 HIGH ROAD	Well #4	850	24	1,728,000	Yes	<b>3</b>
6409 ELMWOOD AVENUE	Well #5	809	24	1,908,000	Yes	<b>4</b>
8490 GREENWAY BLVD	Well #6	856	17	2,232,000	Yes	<b>5</b>

## 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	BOOSTER #6	GREENWAY BOOSTER #1	GREENWAY BOOSTER #2	1
Location	8490 GREENWAY BLVD	8491 GREENWAY BLVD	8491 GREENWAY BLVD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	CRANE DEMING	CRANE DEMING	5
Year Installed	1986	1996	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,600	750	750	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1986	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GREENWAY BOOSTER #3	QUARRY HZBP #1	QUARRY HZBP #2	14
Location	8491 GREENWAY BLVD	7729 TERRACE AVE	7729 TERRACE AVENUE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	CRANE DEMING	ITT	ITT	18
Year Installed	1996	1997	1997	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	350	350	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	23
Year Installed	1996	1997	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	10	10	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	QUARRY HZBP#3	QUARRY LZBP #1	QUARRY LZBP #2	1
Location	7729 TERRACE AVENUE	7729 TERRACE AVENUE	7729 TERRACE AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ITT	ITT	ITT	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U S	10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	QUARRY LZBP #3	QUARRY LZBP #4	WELL #2 PUMP	14
Location	7729 TERRACE AVE	7729 TERRACE AVENUE	1702 RESERVOIR ROAD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	ITT	ITT	STA-RITE	18
Year Installed	1997	1997	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	350	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	STA-RITE	23
Year Installed	1997	1997	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	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 #3 PUMP	WELL #4 PUMP	WELL #5 PUMP	1
Location	7716 HILLCREST AVENUE	3640 HIGH ROAD	6409 ELMWOOD AVENUE	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AM. TURBINE	5
Year Installed	1954	1971	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,060	1,200	1,325	8
Pump Motor or Standby Engine Mfr	U.S	G.E.	SIMMONS-ALLIS	10
Year Installed	1954	1971	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 PUMP			14
Location	8490 GREENWAY BLVD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	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	QUARRY RESERVOIR	TOWER #1	TOWER #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1997	1960	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	28	85	85	6
Total capacity in gallons	1,000,000	500,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2300	2.0300	1.7200	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELLHOUSE #6		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	20		6
Total capacity in gallons	100,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	3,170	0	0	0	3,170	1	
M	D	6.000	123,410	680	2,940	(44)	121,106	2	
M	D	8.000	145,849	10,170	367	(1,510)	154,142	3	
M	S	8.000	560	0	0	0	560	4	
M	S	10.000	190	0	0	0	190	5	
M	T	10.000	71,648	2,453	0	494	74,595	6	
M	S	12.000	140	0	0	0	140	7	
M	T	12.000	35,204	8,247	0	0	43,451	8	
M	T	14.000	4,537	0	0	0	4,537	9	
M	T	16.000	2,321	0	0	0	2,321	10	
<b>Total Within Municipality</b>			<b>387,029</b>	<b>21,550</b>	<b>3,307</b>	<b>(1,060)</b>	<b>404,212</b>		
M	D	4.000	40	0	0	0	40	11	
M	D	6.000	560	0	0	0	560	12	
<b>Total Outside of Municipality</b>			<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>		
<b>Total Utility</b>			<b>387,629</b>	<b>21,550</b>	<b>3,307</b>	<b>(1,060)</b>	<b>404,812</b>		

### 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	1,655	0	0	0	1,655	31	1
M	1.000	1,575	188	0	0	1,763	47	2
M	1.500	171	0	0	0	171		3
M	2.000	147	15	0	0	162	22	4
M	3.000	4	0	0	0	4		5
M	4.000	24	0	0	0	24		6
M	6.000	13	4	0	0	17	11	7
M	8.000	7	0	0	0	7		8
<b>Total Utility</b>		<b>3,596</b>	<b>207</b>	<b>0</b>	<b>0</b>	<b>3,803</b>	<b>111</b>	

### 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	4,082	198	48	2	4,234	330	1
0.750	210	0	7	0	203	22	2
1.000	133	6	2	(1)	136	19	3
1.500	127	4	0	4	135	30	4
2.000	91	3	5	7	96	25	5
3.000	34	4	1	0	37	21	6
4.000	3	0	0	0	3	1	7
6.000	3	0	0	0	3	1	8
10.000	6	0	0	0	6	1	9
<b>Total:</b>	<b>4,689</b>	<b>215</b>	<b>63</b>	<b>12</b>	<b>4,853</b>	<b>450</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Wholesale, Inter-Department or Utility Use						In Stock and Deduct Meters (n)	Total (o)	
	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Department or Utility Use (m)	In Stock and Deduct Meters (n)			
0.625	3,785	279	13	12	0	145	4,234	1	
0.750	119	64	11	3	0	6	203	2	
1.000	28	88	5	7	0	8	136	3	
1.500	4	110	5	6	0	10	135	4	
2.000	1	71	7	7	0	10	96	5	
3.000	0	22	5	9	0	1	37	6	
4.000	0	2	1	0	0	0	3	7	
6.000	0	0	1	0	2	0	3	8	
10.000	0	0	0	0	6	0	6	9	
<b>Total:</b>	<b>3,937</b>	<b>636</b>	<b>48</b>	<b>44</b>	<b>8</b>	<b>180</b>	<b>4,853</b>		

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	705	43		(2)	746	2
<b>Total Fire Hydrants</b>	<b>706</b>	<b>43</b>	<b>0</b>	<b>(2)</b>	<b>747</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	402
Number of distribution system valves end of year:	892
Number of distribution valves operated during year:	640

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Two elevated water towers were painted in 1998.

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### Water Utility Plant in Service (Page W-08)

Adjustments were made to plant accounts to reverse prior year recorded contributions and replace them with current amounts in 1998.

Account 392 - purchased a truck with accessories and retired one pick up truck.

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### Water Mains (Page W-17)

Mains were developer contributed. Adjustments are due to the reversal of contributions recorded in 1997. See footnote for page W-8 & 9.

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### Water Services (Page W-18)

Services added were developer contributed. Retirements to services consists of four 6" valves.

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### Meters (Page W-19)

Adjustments to meter counts were made to bring amount to actual.

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