



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MUKWONAGO MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 96
MUKWONAGO, WI 53149

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)

Mukwonago Municipal 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: MUKWONAGO MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 96
MUKWONAGO, WI 53149

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR BERNARD W. KAHL
Title: VILLAGE CLERK/TREASURER

Office Address:
P.O. BOX 96
MUKWONAGO, WI 53149

Telephone: (414) 363 - 6420

Fax Number: (414) 363 - 6425

E-mail Address:

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

Name: JOHN A. KNEPEL
Title: PARTNER

Office Address: VIRCHOW, KRAUSE & CO., LLP
20800 SWENSON DR.
P.O. BOX 867
WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900 EXT 268

Fax Number: (414) 798 - 8977

E-mail Address: jknepel@virchowkrause.com

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

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

Name: JOHN A. KNEPEL
Title: PARTNER

Office Address: VIRCHOW, KRAUSE & CO., LLP
20800 SWENSON DR.
P.O. BOX 867
WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900 EXT 268

Fax Number: (414) 798 - 8977

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 4/16/1998

Period covered by most recent audit: January 1, 1998 thru December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RANDALL J. WALENCZYK

Title: SUPERINTENDENT

Office Address:

P.O. BOX 96
MUKWONAGO, WI 53149

Telephone: (414) 363 - 6420

Fax Number: (414) 363 - 6425

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MR DAVID J. BERG
MR ARNOLD FICKAU, JR, CHAIRPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	656,637	636,246	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	329,745	283,264	2
Depreciation Expense (403)	130,464	120,968	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	129,715	125,039	5
Total Operating Expenses	589,924	529,271	
Net Operating Income	66,713	106,975	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	66,713	106,975	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	17,590	15,660	9
Interest and Dividend Income (419)	35,619	38,828	10
Miscellaneous Nonoperating Income (421)	4,226	1,062	11
Total Other Income	57,435	55,550	
Total Income	124,148	162,525	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	124,148	162,525	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	122,515	116,815	14
Amortization of Debt Discount and Expense (428)	6,926	7,506	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,932	2,116	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	131,373	126,437	
Net Income	(7,225)	36,088	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,204,480	1,202,945	20
Balance Transferred from Income (433)	(7,225)	36,088	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	34,553	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,197,255	1,204,480	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
None		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
None		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
None		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
Cellular Phone Tower Rent	17,590	4
Total (Acct. 418):	17,590	
Interest and Dividend Income (419):		
Interest on Investments	24,279	5
Water Tower Reserve - Interest	3,122	6
Bond Redemption Interest	8,218	7
Total (Acct. 419):	35,619	
Miscellaneous Nonoperating Income (421):		
Sundry	4,226	8
Total (Acct. 421):	4,226	
Miscellaneous Amortization (425):		
None		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
None		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
None		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
None		14
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	656,637	0	0	0	656,637	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	988				988	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	655,649	0	0	0	655,649	

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	125,859		125,859	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	13,978		13,978	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	139,837	0	139,837	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,474,070	6,784,382	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,026,775	891,337	2
Net Utility Plant	6,447,295	5,893,045	
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)	71,790	85,047	6
Special Funds (125)	423,767	487,607	7
Total Other Property and Investments	495,557	572,654	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	274,543	69,172	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	115,068	102,537	11
Other Accounts Receivable (143)	2,709	2,204	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	45,155	174,183	14
Materials and Supplies (150)	16,669	19,300	15
Prepayments (165)	0	4,500	16
Other Current and Accrued Assets (170)		700	17
Total Current and Accrued Assets	454,144	372,596	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,671	40,598	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	7,544	0	20
Total Deferred Debits	41,215	40,598	
Total Assets and Other Debits	7,438,211	6,878,893	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,555,830	1,317,975	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,197,255	1,204,480	23
Total Proprietary Capital	2,753,085	2,522,455	
LONG-TERM DEBT			
Bonds (221)	2,073,961	2,188,961	24
Advances from Municipality (223)	40,477	45,875	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,114,438	2,234,836	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,500	39,555	28
Payables to Municipality (233)	130,992	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	24,666	31,803	32
Other Current and Accrued Liabilities (238)	2,848	4,930	33
Total Current and Accrued Liabilities	173,006	76,288	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	5,120	5,120	35
Other Deferred Credits (253)	37,790	34,553	36
Total Deferred Credits	42,910	39,673	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,354,772	2,005,641	41
Total Liabilities and Other Credits	7,438,211	6,878,893	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,474,070	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,474,070	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,026,775	0	0	0	10
Total Accumulated Provision	1,026,775	0	0	0	
Net Utility Plant	6,447,295	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	891,337				891,337	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	130,464				130,464	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,974				4,974	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	135,438	0	0	0	135,438	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	1,026,775	0	0	0	1,026,775	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	16,669	19,300
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	16,669	19,300

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 Water System Revenue Bonds	1,985	428	17,865	1
1996 Water System Revenue BANS	3,260	428	9,780	2
1997 Water System Revenue BANS	1,682	428	6,026	3
Total			33,671	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,317,975	1
Changes during year (explain):		
Projects financed by Village	237,855	2
Balance end of year	<u><u>1,555,830</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Waterworks System Revenue Bonds	06/01/1991	12/01/2007	6.67%	825,000	1
1996 Waterworks System Revenue BANS	03/15/1996	09/01/2001	4.37%	760,000	2
1997 Waterworks System Revenue BANS	05/01/1997	03/01/2002	5.10%	488,961	3
Total Bonds (Account 221):				2,073,961	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. Promissory Note	02/28/1991	03/15/2003	6.00%	40,477	1
Total for Account 223				40,477	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	129,715	2
Charged electric department expense		3
Charged sewer department expense	2,559	4
Other (explain):		
NONE		5
Total Accruals and other credits	132,274	
Taxes paid during year:		
County, state and local taxes	118,040	6
Social Security taxes	13,430	7
PSC Remainder Assessment	804	8
Other (explain):		
NONE		9
Total payments and other debits	132,274	
Balance end of year	0	

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)					
1991 Waterworks System Revenue Bonds	5,174	61,735	62,087	4,822	1
1996 Waterworks System Revenue BANS	8,816	36,536	34,264	11,088	2
1997 Waterworks System Revenue BANS	17,317	24,244	33,249	8,312	3
Subtotal	31,307	122,515	129,600	24,222	
Advances from Municipality (223)					
G.O. Promissory Notes	496	1,932	1,984	444	4
Subtotal	496	1,932	1,984	444	
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	31,803	124,447	131,584	24,666	

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	2,005,641	0	0	0	0	2,005,641	1
Add credits during year:							
For Services	74,853					74,853	2
For Mains	226,565					226,565	3
Other (specify):							
Hydrants	50,503					50,503	4
Deduct charges (specify):							
Adjustments to Special Assessments	2,790					2,790	5
Balance End of Year	2,354,772	0	0	0	0	2,354,772	
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):		
Special Assessments	71,790	2
Total (Acct. 124):	71,790	
Special Funds (125):		
Redemption Fund - LGIP	118,779	3
Special Redemption Fund	78,897	4
Depreciation Fund	50,000	5
Water Tower Construction Fund	176,091	6
Total (Acct. 125):	423,767	
Notes Receivable (141):		
None		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	115,068	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
None		11
Total (Acct. 142):	115,068	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
Other Accounts	2,709	14
Total (Acct. 143):	2,709	
Receivables from Municipality (145):		
Due From Municipality	13,938	15
Due From Sewer	31,217	16
Total (Acct. 145):	45,155	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
Cost of radium study	7,544	19
Total (Acct. 183):	7,544	
Payables to Municipality (233):		
Payables to Municipality	11,117	20
Payable to Sewer Utility	119,875	21
Total (Acct. 233):	130,992	
Other Deferred Credits (253):		
Deferred Sick Pay	37,790	22
Total (Acct. 253):	37,790	

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	7,129,226	0	0	0	7,129,226	1	
Materials and Supplies	17,984	0	0	0	17,984	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	959,056	0	0	0	959,056	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	2,180,206	0	0	0	2,180,206	6	
Other (specify):						0	7
Average Net Rate Base	4,007,948	0	0	0	4,007,948		
Net Operating Income	66,713	0	0	0	66,713	8	
Net Operating Income as a percent of Average Net Rate Base	1.66%	N/A	N/A	N/A	1.66%		

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,436,902	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,200,867	3
Other (Specify):		4
Total Average Proprietary Capital	2,637,769	
Net Income		
Net Income	(7,225)	5
Percent Return on Proprietary Capital	-0.27%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 22, 1999

Mr. Bernard W. Kahl, Village Clerk Treasurer
Mukwonago Municipal Water Utility
P.O. Box 96
Mukwonago, WI 53149-0096

1998 Analytical Review DWCCA-3980-ELE

Dear Mr. Kahl:

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 22, 1999 letters el.doc

cc: Mr. Arnold Fickau, Jr., Chairperson

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	648,638	1
Total Sales of Water	648,638	
Other Operating Revenues		
Forfeited Discounts (470)	1,693	2
Miscellaneous Service Revenues (471)	336	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,970	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,999	
Total Operating Revenues	656,637	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	34,105	8
Pumping Expenses (620-625)	86,646	9
Water Treatment Expenses (630-635)	15,392	10
Transmission and Distribution Expenses (640-655)	59,179	11
Customer Accounts Expenses (901-904)	7,936	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	126,487	14
Total Operation and Maintenance Expenses	329,745	
Other Operating Expenses		
Depreciation Expense (403)	130,464	15
Amortization Expense (404-407)		16
Taxes (408)	129,715	17
Total Other Operating Expenses	260,179	
Total Operating Expenses	589,924	
NET OPERATING INCOME	66,713	

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	1,493	109,124	275,130	4
Commercial	228	53,133	106,610	5
Industrial	38	16,333	23,673	6
Total Metered Sales to General Customers (461)	1,759	178,590	405,413	
Private Fire Protection Service (462)	30		17,213	7
Public Fire Protection Service (463)	1		204,947	8
Other Sales to Public Authorities (464)	19	14,047	21,065	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,809	192,637	648,638	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	204,947	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)	204,947	
Forfeited Discounts (470):		
Customer late payment charges	1,693	5
Other (specify):		
None		6
Total Forfeited Discounts (470)	1,693	
Miscellaneous Service Revenues (471):		
Other service revenue	336	7
Total Miscellaneous Service Revenues (471)	336	
Rents from Water Property (472):		
None		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
None		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,633	10
Other (specify):		
Sundry other water revenues	1,337	11
Total Other Water Revenues (474)	5,970	
Amortization of Construction Grants (475):		
None		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	12,603	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,047	3
Maintenance of Water Source Plant (605)	16,455	4
Total Source of Supply Expenses	34,105	
 PUMPING EXPENSES		
Operation Labor (620)	10,191	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	42,127	7
Operation Supplies and Expenses (623)	3,853	8
Maintenance of Pumping Plant (625)	30,475	9
Total Pumping Expenses	86,646	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	11,048	10
Chemicals (631)	1,933	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	2,411	13
Total Water Treatment Expenses	15,392	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,134	16
Maintenance of Mains (651)	25,565	17
Maintenance of Services (652)	10,067	18
Maintenance of Meters (653)	10,015	19
Maintenance of Hydrants (654)	12,398	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	59,179	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	957	22
Accounting and Collecting Labor (902)	5,385	23
Supplies and Expenses (903)	606	24
Uncollectible Accounts (904)	988	25
Total Customer Accounts Expenses	7,936	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	23,580	27
Office Supplies and Expenses (921)	1,661	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	47,001	30
Property Insurance (924)	12,904	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	33,330	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,912	35
Transportation Expenses (933)	3,099	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	126,487	
 Total Operation and Maintenance Expenses	329,745	

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		118,040	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,559	2
Net property tax equivalent		115,481	
Social Security		13,430	3
PSC Remainder Assessment		804	4
Other (specify): NONE			5
Total tax expense		<u>129,715</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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205638				3
County tax rate	mills		2.830151				4
Local tax rate	mills		7.275043				5
School tax rate	mills		10.581699				6
Voc. school tax rate	mills		1.373860				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.266391				10
Less: state credit	mills		1.583134				11
Net tax rate	mills		20.683257				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.275043				14
Combined School Tax Rate	mills		11.955559				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.230602				17
Total Tax Rate	mills		22.266391				18
Ratio of Local and School Tax to Total	dec.		0.863660				19
Total tax net of state credit	mills		20.683257				20
Net Local and School Tax Rate	mills		17.863312				21
Utility Plant, Jan. 1	\$	6,784,382	6,784,382				22
Materials & Supplies	\$	19,301	19,301				23
Subtotal	\$	6,803,683	6,803,683				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,803,683	6,803,683				26
Assessment Ratio	dec.		0.971235				27
Assessed Value	\$	6,607,975	6,607,975				28
Net Local & School Rate	mills		17.863312				29
Tax Equiv. Computed for Current Year	\$	118,040	118,040				30
Tax Equivalent per 1994 PSC Report	\$	116,643					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	118,040					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,931		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)	157,118		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	437,904		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	599,953	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	30,502		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	309,870	1,000	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	550		20
Total Pumping Plant	340,922	1,000	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,052	1,735	23
Total Water Treatment Plant	10,052	1,735	
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)			4,931	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)			157,118	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			437,904	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	599,953	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			30,502	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			310,870	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			550	20
Total Pumping Plant	0	0	341,922	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,787	23
Total Water Treatment Plant	0	0	11,787	
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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,443,595		26
Transmission and Distribution Mains (343)	2,912,258	504,704	27
Fire Mains (344)	0		28
Services (345)	685,681	121,169	29
Meters (346)	159,519	12,557	30
Hydrants (348)	412,920	44,603	31
Other Transmission and Distribution Plant (349)	1,944		32
Total Transmission and Distribution Plant	5,615,917	683,033	
GENERAL PLANT			
Land and Land Rights (389)	1,300		33
Structures and Improvements (390)	148,115		34
Office Furniture and Equipment (391)	5,964	1,155	35
Computer Equipment (391.1)	12,054		36
Transportation Equipment (392)	34,673		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,773	2,765	39
Laboratory Equipment (395)	6,230		40
Power Operated Equipment (396)	2,611		41
Communication Equipment (397)	818		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	217,538	3,920	
Total utility plant in service directly assignable	6,784,382	689,688	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,784,382	689,688	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,443,595 26
Transmission and Distribution Mains (343)			3,416,962 27
Fire Mains (344)			0 28
Services (345)			806,850 29
Meters (346)			172,076 30
Hydrants (348)			457,523 31
Other Transmission and Distribution Plant (349)			1,944 32
Total Transmission and Distribution Plant	0	0	6,298,950
GENERAL PLANT			
Land and Land Rights (389)			1,300 33
Structures and Improvements (390)			148,115 34
Office Furniture and Equipment (391)			7,119 35
Computer Equipment (391.1)			12,054 36
Transportation Equipment (392)			34,673 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,538 39
Laboratory Equipment (395)			6,230 40
Power Operated Equipment (396)			2,611 41
Communication Equipment (397)			818 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	221,458
Total utility plant in service directly assignable	0	0	7,474,070
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	7,474,070

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			15,976	15,976	1
February			13,803	13,803	2
March			15,730	15,730	3
April			15,691	15,691	4
May			18,195	18,195	5
June			18,673	18,673	6
July			21,678	21,678	7
August			18,036	18,036	8
September			15,830	15,830	9
October			16,564	16,564	10
November			15,844	15,844	11
December			16,358	16,358	12
Total for year	0	0	202,378	202,378	
Less: Measured or estimated water used in main flushing and water treatment during year				2,250	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				200,128	16
Less: Water sold				192,637	17
Losses and unaccounted for				7,491	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				964	21
Date of maximum: 7/16/1998					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				303	24
Date of minimum: 9/29/1998					25
Total KWH used for pumping for the year				561,616	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)	
215 ELMWOOD AVE.	#2	1,541	12	400,000	Yes	1
626 CTH NN	#3	1,500	12	1,224,000	Yes	2
525 ROBERTS DRIVE	#4	1,500	12	1,440,000	Yes	3

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	#6788009	#816M00308	#816M0031	1
Location	WELL #4, 525 ROBERTS DR.	WELL #4, BOOSTER 1	WELL #4, BOOSTER 2	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	BYRON-JACKSON	BYRON-JACKSON	5
Year Installed	1995	1981	1981	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	800	800	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1995	1981	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2	WELL #3		14
Location	215 ELMWOOD AVE	626 CTH NN		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	GOULD		18
Year Installed	1941	1966		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	275	850		21
Pump Motor or Standby Engine Mfr	YASKAWA	US ELECTRIC MOTOR		22 23
Year Installed	1983	1966		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	50	150		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	WELL #4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1993	1996	1981	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	148	151	10	6
Total capacity in gallons	500,000	500,000	330,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	6,804	0	0	0	6,804	1	
M	D	6.000	65,135	0	0	0	65,135	2	
P	D	6.000	5,720	453	0	0	6,173	3	
M	D	8.000	33,512	0	0	0	33,512	4	
P	D	8.000	26,016	6,194	0	0	32,210	5	
M	D	12.000	1,492	0	0	0	1,492	6	
M	S	12.000	0	0	0	0	0	7	
P	D	12.000	14,942	8,260	0	0	23,202	8	
M	D	16.000	2,308	0	0	0	2,308	9	
M	S	16.000	0	0	0	0	0	10	
P	T	16.000	6,494	0	0	0	6,494	11	
Total Within Municipality			162,423	14,907	0	0	177,330		
Total Utility			162,423	14,907	0	0	177,330		

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	433	0	0	0	433		1
L	0.750	142	0	0	0	142		2
M	1.000	1,100	84	0	0	1,184		3
M	1.250	3	0	0	0	3		4
M	1.500	62	9	0	0	71		5
M	2.000	41	1	0	0	42		6
M	3.000	1	0	0	0	1		7
P	4.000	3	2	0	0	5		8
M	4.000	1	0	0	0	1		9
P	6.000	27	2	0	0	29		10
M	6.000	1	0	0	0	1		11
P	8.000	2	4	0	0	6		12
P	12.000	1	0	0	0	1		13
Total Utility		1,817	102	0	0	1,919	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	1,695	79	0	10	1,784	299	1
1.000	70	0	0	(1)	69	12	2
1.500	27	0	0	2	29	1	3
2.000	26	1	0	0	27	0	4
3.000	7	1	0	3	11	1	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	1	2	0	7
8.000	2	0	0	2	4	1	8
Total:	1,830	81	0	17	1,928	314	

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	1,536	155	11	8	0	74	1,784	1
1.000	0	50	12	4	0	3	69	2
1.500	0	18	2	4	0	5	29	3
2.000	0	26	0	0	0	1	27	4
3.000	0	2	2	4	0	3	11	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	0	1	0	1	2	7
8.000	0	0	0	2	0	2	4	8
Total:	1,536	251	27	25	0	89	1,928	

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	19	1			20	1
Within Municipality	353	31			384	2
Total Fire Hydrants	372	32	0	0	404	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	818
Number of distribution system valves end of year:	913
Number of distribution valves operated during year:	489

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accounts 620 & 625 - Prior year amounts reported incorrectly included nor payroll related maintenance costs of approximately \$22,000.

Account 654 - Utility stepped up its efforts in maintaining hydrants over prior year level.

Account 923 - Increase services provided to Utility by engineering and accounting firms.

Account 924 - 1998 reported amount includes approximately \$4,500 OF insurance expense that was related to 1997.

Account 926 - In prior years, retirement and employee health and life insurance costs were incorrectly reported in the maintenance accounts.

Water Mains (Page W-15)

Water mains were financed as follows:

1,328 feet of main was financed by the Village and 13,579 was financed by developer contributions.

Water Services (Page W-16)

Services were financed as follows:

1 2" service and 4 8" services were financed by the Village and the rest were financed by developer contributions.

Meters (Page W-17)

Adjustments to meters is the result of an inventory of meters taken and reconciled to the detailed records.
