



3013 (02-09-04)

ANNUAL REPORT

OF

Name: OAK CREEK WATER & SEWER UTILITY

Principal Office: 170 W. DREXEL AVE
P.O. BOX 94
OAK CREEK, WI 53154-0094

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 STEVEN N. YTTRI of
(Person responsible for accounts)

OAK CREEK WATER & SEWER 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) 03/30/1999
(Date)

FINANCE DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OAK CREEK WATER & SEWER UTILITY

Utility Address: 170 W. DREXEL AVE

P.O. BOX 94

OAK CREEK, WI 53154-0094

When was utility organized? 7/12/1961

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEVEN N. YTTRI

Title: FINANCE DIRECTOR

Office Address:

170 W. DREXEL AVE

P.O. BOX 94

OAK CREEK, WI 53154-0094

Telephone: (414) 570 - 8210

Fax Number: (414) 570 - 8215

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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: VIRCHOW, KRAUSE & CO.

Title:

Office Address: VIRCHOW, KRAUSE & CO.

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 12/31/1997

Period covered by most recent audit: 1/1/97 to 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DONALD A. ASHBAUGH

Title: GENERAL MANAGER

Office Address:

170 W. DREXEL AVE
P.O. BOX 94
OAK CREEK, WI 53154-0094

Telephone: (414) 570 - 8210

Fax Number: (414) 570 - 8215

E-mail Address:

Name of utility commission/committee: OAK CREEK WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

MR RAYMOND BURNSIDE
MR RONALD CALLIES
MR GARY GASS
MR FREDERICK SIEPERT, CHAIRMAN
MR GERALD WILLE, SECRETARY

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name: NONE

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)	5,718,119	5,275,665	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,058,686	1,809,705	2
Depreciation Expense (403)	1,027,633	996,872	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,015,017	987,219	5
Total Operating Expenses	4,101,336	3,793,796	
Net Operating Income	1,616,783	1,481,869	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,616,783	1,481,869	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	39,699	16,818	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	24,776	22,094	9
Interest and Dividend Income (419)	375,948	283,877	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	440,423	322,789	
Total Income	2,057,206	1,804,658	
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	2,057,206	1,804,658	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	674,144	587,580	14
Amortization of Debt Discount and Expense (428)	32,498	42,776	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	(10,771)		19
Total Interest Charges	717,413	630,356	
Net Income	1,339,793	1,174,302	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,076,437	5,902,135	20
Balance Transferred from Income (433)	1,339,793	1,174,302	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,416,230	7,076,437	

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):		
rental of space on water towers	24,776	4
Total (Acct. 418):	24,776	
Interest and Dividend Income (419):		
temporary investments	339,183	5
special assessments	36,765	6
Total (Acct. 419):	375,948	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	62,638				62,638	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	16,346				16,346	3
Materials	6,593				6,593	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	22,939	0	0	0	22,939	
Net income (or loss)	39,699	0	0	0	39,699	

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	5,718,119	0	0	0	5,718,119	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	5,718,119	0	0	0	5,718,119	

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	781,131	161,297	942,428	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	63,220	13,054	76,274	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	174,351	(174,351)	0	18
All other accounts			0	19
Total Payroll	1,018,702	0	1,018,702	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	63,531,782	56,610,079	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,447,838	8,438,983	2
Net Utility Plant	54,083,944	48,171,096	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	54,083,944	48,171,096	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	296,598	541,841	8
Special Funds (125-128)	6,741,796	1,389,954	9
Total Other Property and Investments	7,038,394	1,931,795	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(28,613)	390,555	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	3,933,262	2,759,987	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	448,622	414,182	15
Other Accounts Receivable (143)	42,239	38,705	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	536,648	412,182	18
Materials and Supplies (151-163)	59,119	44,915	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	50,958	35,037	21
Accrued Utility Revenues (173)	472,799	464,928	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,515,184	4,560,641	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	258,377	207,347	24
Other Deferred Debits (182-186)	111,443	151,288	25
Total Deferred Debits	369,820	358,635	
Total Assets and Other Debits	67,007,342	55,022,167	

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)	10,386,213	10,386,213	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,416,230	7,076,437	28
Total Proprietary Capital	18,802,443	17,462,650	
LONG-TERM DEBT			
Bonds (221-222)	19,160,000	11,650,000	29
Advances from Municipality (223)	666,000	888,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	19,826,000	12,538,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,276,360	164,771	33
Payables to Municipality (233)	203,546	286,589	34
Customer Deposits (235)			35
Taxes Accrued (236)	947,695	892,003	36
Interest Accrued (237)	139,396	88,227	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	18,596	17,802	41
Total Current and Accrued Liabilities	2,585,593	1,449,392	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	18,115	16,347	44
Total Deferred Credits	18,115	16,347	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	25,775,191	23,555,778	49
Total Liabilities and Other Credits	67,007,342	55,022,167	

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)	58,985,469	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)	5,000				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	4,541,313				7
Total Utility Plant	63,531,782	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	9,447,838	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
Total Accumulated Provision	9,447,838	0	0	0	
Net Utility Plant	54,083,944	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	8,438,983				8,438,983	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,027,633				1,027,633	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	42,012				42,012	6
Accruals charged other						7
accounts (specify):						8
transport. deprc chrged to clearing	14,265				14,265	9
Salvage	0				0	10
Other credits (specify):						11
Trade-in of old backhoe - Gain	15,000				15,000	12
Total credits	1,098,910	0	0	0	1,098,910	13
Debits during year						14
Book cost of plant retired	90,055				90,055	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	90,055	0	0	0	90,055	19
Balance End of Year	9,447,838	0	0	0	9,447,838	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
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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	59,119	44,915 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	59,119	44,915

**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)				
2.990 water sym revenue bonds - 9/1/96	3,918	0	43,180	1
7.530 water sym refunding revenue bonds - 11/1/91	4,448	0	6,947	2
7.790 water sym revenue bonds - 10/15/97	11,898	0	136,957	3
8.000 water sym bpnd antic notes - 9/15/1998	12,234	0	68,487	4
Safe Drinking Water Fund	0	0	2,806	5
Total			258,377	
Unamortized premium on debt (251)				
NONE	0	0	0	6
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	10,386,213	1
Changes during year (explain):		
NONE		2
Balance end of year	10,386,213	

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)	
7.530 water sym revenue bonds	11/01/1991	12/01/2001	5.98%	715,000	1
2.990 water sym revenue bonds	09/01/1996	12/01/2016	5.38%	2,845,000	2
7.790 water sym revenue bonds	10/15/1997	12/01/2017	4.99%	7,600,000	3
8.000 water sym bond antic notes	09/15/1998	09/01/2000	3.90%	8,000,000	4
Total Bonds (Account 221):				19,160,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 19,160,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
payment of municipal contribution	09/18/1991	12/31/2001	0.00%	666,000	1
Total for Account 223				666,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	892,003	1
Accruals:		
Charged water department expense	1,015,016	2
Charged electric department expense		3
Charged sewer department expense	13,691	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,028,707	
Taxes paid during year:		
County, state and local taxes	892,003	6
Social Security taxes	72,712	7
PSC Remainder Assessment	8,300	8
Other (explain):		
NONE		9
Total payments and other debits	973,015	
Balance end of year	947,695	

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)					
7.530 waterworks sym bonds issued 1/1/91	4,634	54,602	55,610	3,626	1
2.990 waterworks sym bonds issued 9/1/96	12,698	152,045	152,370	12,373	2
7.790 waterworks sym bonds issued 10/15/97	70,895	374,764	414,995	30,664	3
8.000 waterworks sym BANs issued 9/15/98		92,733	0	92,733	4
Subtotal	88,227	674,144	622,975	139,396	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	88,227	674,144	622,975	139,396	

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	23,555,778	0	0	0	0	23,555,778	1
Add credits during year:							
For Services	1,704,547					1,704,547	2
For Mains	290,446					290,446	3
Other (specify):							
Hydrants	224,420					224,420	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	25,775,191	0	0	0	0	25,775,191	
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 assessment receivable	296,598	2
Total (Acct. 124):	296,598	
Sinking Funds (125):		
revenue bond reserve	1,222,904	3
Total (Acct. 125):	1,222,904	
Depreciation Fund (126):		
revenue bond depreciation	200,056	4
Total (Acct. 126):	200,056	
Other Special Funds (128):		
revenue bond improvement	5,318,836	5
Total (Acct. 128):	5,318,836	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	448,622	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	448,622	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
delinquent utility bills - Franklin	12,801	15
inspection charges - Franklin	9,885	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
hydrant installation	3,554	17
hydrant permit	3,974	18
cost to repair excavation damage by WI Electric	11,960	19
sundry	65	20
Total (Acct. 143):	42,239	
Receivables from Municipality (145):		
fire protection charges	4,947	21
delinquent utility bill	67,960	22
inspection charges	30,181	23
locating city services	4,991	24
overpayment to city	7,197	25
current special assessments	421,372	26
Total (Acct. 145):	536,648	
Prepayments (165):		
NONE		27
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		29
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		30
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		31
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
1990 master plan	4,104	32
1995 master plan	101,680	33
accumulated sick leave prior to 1989	5,659	34
Total (Acct. 186):	111,443	
Payables to Municipality (233):		
operating costs	201,205	35

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)	
Payables to Municipality (233):		
project costs	2,341	36
Total (Acct. 233):	203,546	
Other Deferred Credits (253):		
accrued sick pay	18,115	37
Total (Acct. 253):	18,115	

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	57,442,847	0	0	0	57,442,847	1
Materials and Supplies	52,017	0	0	0	52,017	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	8,943,410	0	0	0	8,943,410	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	24,665,484	0	0	0	24,665,484	6
Other (specify):						
NONE					0	7
Average Net Rate Base	23,885,970	0	0	0	23,885,970	
Net Operating Income	1,616,783	0	0	0	1,616,783	8
Net Operating Income as a percent of Average Net Rate Base						
	6.77%	N/A	N/A	N/A	6.77%	

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	10,386,213	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,746,333	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	18,132,546	
Net Income		
Net Income	1,339,793	5
 Percent Return on Proprietary Capital	 7.39%	

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.

Rates were increased 3% on 6/1/1998.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Misc. Deferred debits (186)
1990 master plan-see PSC amortization authorization letter of 4/23/92.
1995 master plan-see PSC amortization authorization letter of 6/25/96.
Accumulated sick leave prior to 1989-see PSC authorization letter of 4/23/92.

Identification and Ownership (Page iv)

May 13, 1999

Mr. Steven N. Yttri, Finance Director
Oak Creek Water & Sewer Utilit
170 West Drexel Avenue
P.O. Box 94
Oak Creek WI 53154-0094

1998 Analytical Review DWCCA-4310-ELE

Dear Mr. Yttri:

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\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,642,415	1
Total Sales of Water	5,642,415	
Other Operating Revenues		
Forfeited Discounts (470)	30,367	2
Miscellaneous Service Revenues (471)	685	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	44,652	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	75,704	
Total Operating Revenues	5,718,119	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	21,907	8
Pumping Expenses (620-633)	452,429	9
Water Treatment Expenses (640-652)	478,936	10
Transmission and Distribution Expenses (660-678)	506,231	11
Customer Accounts Expenses (901-905)	58,444	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	540,739	14
Total Operation and Maintenance Expenses	2,058,686	
Other Operating Expenses		
Depreciation Expense (403)	1,027,633	15
Amortization Expense (404-407)		16
Taxes (408)	1,015,017	17
Total Other Operating Expenses	2,042,650	
Total Operating Expenses	4,101,336	
NET OPERATING INCOME	1,616,783	

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	18	802	2,322	1
Commercial	43	7,218	16,718	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	61	8,020	19,040	
Metered Sales to General Customers (461)				
Residential	6,898	570,442	1,779,376	4
Commercial	669	424,215	1,005,721	5
Industrial	25	477,720	814,400	6
Total Metered Sales to General Customers (461)	7,592	1,472,377	3,599,497	
Private Fire Protection Service (462)	300		75,055	7
Public Fire Protection Service (463)	4		705,741	8
Other Sales to Public Authorities (464)	52	40,128	102,150	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	3	774,351	1,140,932	11
Interdepartmental Sales (467)				12
Total Sales of Water	8,012	2,294,876	5,642,415	

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)	
Caddy Vista Sanitary District	Duane Ct. S. & Racine/Milw. Cty Line	18,828	29,251	1
City of Franklin	Hwy 41	595,804	877,420	2
Crestview Sanitary Dsitrict	Hwy 32 & Milwaukee Country Line	159,719	234,261	3
Total		774,351	1,140,932	

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)	624,947	1
Wholesale fire protection billed	80,794	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)	705,741	
Forfeited Discounts (470):		
Customer late payment charges	30,367	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	30,367	
Miscellaneous Service Revenues (471):		
manual meter read	685	7
Total Miscellaneous Service Revenues (471)	685	
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	40,909	10
Other (specify):		
water tests	2,580	11
fire line use	520	12
sundry	643	13
Total Other Water Revenues (474)	44,652	
Amortization of Construction Grants (475):		
NONE		14
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	4,063	1
Operation Labor and Expenses (601)	14,895	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		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)	2,949	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)		13
Total Source of Supply Expenses	21,907	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	33,940	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	180,686	17
Pumping Labor and Expenses (624)	65,710	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	67,864	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	4,063	22
Maintenance of Structures and Improvements (631)	6,134	23
Maintenance of Power Production Equipment (632)	2,723	24
Maintenance of Pumping Equipment (633)	91,309	25
Total Pumping Expenses	452,429	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	43,132	26
Chemicals (641)	76,974	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)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	144,156	28
Miscellaneous Expenses (643)	77,935	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	8,274	31
Maintenance of Structures and Improvements (651)	6,177	32
Maintenance of Water Treatment Equipment (652)	122,288	33
Total Water Treatment Expenses	478,936	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	88,179	34
Storage Facilities Expenses (661)	25,270	35
Transmission and Distribution Lines Expenses (662)	188,214	36
Meter Expenses (663)	10,802	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	15,634	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	20,146	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,104	43
Maintenance of Transmission and Distribution Mains (673)	89,325	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	17,337	46
Maintenance of Meters (676)	8,016	47
Maintenance of Hydrants (677)	33,602	48
Maintenance of Miscellaneous Plant (678)	1,602	49
Total Transmission and Distribution Expenses	506,231	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	9,339	51
Customer Records and Collection Expenses (903)	49,105	52
Uncollectible Accounts (904)		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)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	58,444	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	59,293	56
Office Supplies and Expenses (921)	23,075	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	65,652	59
Property Insurance (924)	6,008	60
Injuries and Damages (925)	29,366	61
Employee Pensions and Benefits (926)	340,579	62
Regulatory Commission Expenses (928)	212	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	14,325	65
Rents (931)		66
Maintenance of General Plant (932)	2,229	67
Total Administrative and General Expenses	540,739	
 Total Operation and Maintenance Expenses	 2,058,686	

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		947,696	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,691	2
Net property tax equivalent		934,005	
Social Security		72,712	3
PSC Remainder Assessment		8,300	4
Other (specify): NONE			5
Total tax expense		<u>1,015,017</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206150				3
County tax rate	mills		5.837570				4
Local tax rate	mills		10.624260				5
School tax rate	mills		9.943190				6
Voc. school tax rate	mills		2.054420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.751100				9
Total tax rate	mills		30.416690				10
Less: state credit	mills		1.738620				11
Net tax rate	mills		28.678070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.624260				14
Combined School Tax Rate	mills		11.997610				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.621870				17
Total Tax Rate	mills		30.416690				18
Ratio of Local and School Tax to Total	dec.		0.743732				19
Total tax net of state credit	mills		28.678070				20
Net Local and School Tax Rate	mills		21.328802				21
Utility Plant, Jan. 1	\$	56,610,079	56,610,079				22
Materials & Supplies	\$	44,915	44,915				23
Subtotal	\$	56,654,994	56,654,994				24
Less: Plant Outside Limits	\$	10,862,287	10,862,287				25
Taxable Assets	\$	45,792,707	45,792,707				26
Assessment Ratio	dec.		0.970300				27
Assessed Value	\$	44,432,664	44,432,664				28
Net Local & School Rate	mills		21.328802				29
Tax Equiv. Computed for Current Year	\$	947,696	947,696				30
Tax Equivalent per 1994 PSC Report	\$	845,726					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	947,696					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 \$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)	
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)	21,060		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	5,756,116	1,396	7
Wells and Springs (314)	133,276		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	463,710		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	6,374,162	1,396	
PUMPING PLANT			
Land and Land Rights (320)	18,610		12
Structures and Improvements (321)	1,405,184		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	165,506		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,790,964	54,037	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	44,612		20
Total Pumping Plant	3,424,876	54,037	
WATER TREATMENT PLANT			
Land and Land Rights (330)	31,500		21
Structures and Improvements (331)	1,109,127		22
Water Treatment Equipment (332)	3,625,995	4,658	23
Total Water Treatment Plant	4,766,622	4,658	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	27,556		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)			21,060	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			5,757,512	7
Wells and Springs (314)			133,276	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			463,710	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	6,375,558	
PUMPING PLANT				
Land and Land Rights (320)			18,610	12
Structures and Improvements (321)	517		1,404,667	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			165,506	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	7,702		1,837,299	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			44,612	20
Total Pumping Plant	8,219	0	3,470,694	
WATER TREATMENT PLANT				
Land and Land Rights (330)			31,500	21
Structures and Improvements (331)			1,109,127	22
Water Treatment Equipment (332)			3,630,653	23
Total Water Treatment Plant	0	0	4,771,280	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			27,556	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 \$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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,677,336		26
Transmission and Distribution Mains (343)	29,263,151	2,208,751	27
Fire Mains (344)	0		28
Services (345)	3,975,270	376,336	29
Meters (346)	1,301,855	111,193	30
Hydrants (348)	2,873,764	293,503	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	40,118,932	2,989,783	
GENERAL PLANT			
Land and Land Rights (389)	19,717		33
Structures and Improvements (390)	563,948		34
Office Furniture and Equipment (391)	54,583	25,615	35
Computer Equipment (391.1)	83,315	2,415	36
Transportation Equipment (392)	226,823	26,112	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	70,583	2,586	39
Laboratory Equipment (395)	15,801		40
Power Operated Equipment (396)	51,039	61,000	41
Communication Equipment (397)	120,732	7,696	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	9,093		44
Other Tangible Property (399)	0		45
Total General Plant	1,215,634	125,424	
Total utility plant in service directly assignable	55,900,226	3,175,298	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	55,900,226	3,175,298	

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)			2,677,336 26
Transmission and Distribution Mains (343)			31,471,902 27
Fire Mains (344)			0 28
Services (345)			4,351,606 29
Meters (346)	26,181		1,386,867 30
Hydrants (348)			3,167,267 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	26,181	0	43,082,534
GENERAL PLANT			
Land and Land Rights (389)			19,717 33
Structures and Improvements (390)			563,948 34
Office Furniture and Equipment (391)			80,198 35
Computer Equipment (391.1)			85,730 36
Transportation Equipment (392)	20,285		232,650 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	5,263		67,906 39
Laboratory Equipment (395)			15,801 40
Power Operated Equipment (396)	24,300		87,739 41
Communication Equipment (397)	5,807		122,621 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			9,093 44
Other Tangible Property (399)			0 45
Total General Plant	55,655	0	1,285,403
Total utility plant in service directly assignable	90,055	0	58,985,469
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	90,055	0	58,985,469

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	285,167	1.67%	96,139	3
Wells and Springs (314)	133,276	2.94%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	102,658	1.77%	8,208	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	521,101		104,347	
PUMPING PLANT				
Structures and Improvements (321)	347,090	2.43%	34,140	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	43,425	4.42%	7,315	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,003,740	4.42%	80,185	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	44,613	4.29%	0	15
Total Pumping Plant	1,438,868		121,640	
WATER TREATMENT PLANT				
Structures and Improvements (331)	318,805	2.50%	27,728	16
Water Treatment Equipment (332)	1,396,710	4.00%	145,133	17
Total Water Treatment Plant	1,715,515		172,861	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	203,947	1.86%	49,798	19
Transmission and Distribution Mains (343)	2,654,124	1.10%	334,043	20
Fire Mains (344)	0			21
Services (345)	823,981	2.50%	104,086	22
Meters (346)	146,617	6.25%	84,023	23
Hydrants (348)	451,349	1.85%	55,880	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,280,018		627,830	

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					381,306	3
314					133,276	4
315					0	5
316					110,866	6
317					0	7
	0	0	0	0	625,448	
321	517				380,713	8
322					0	9
323					50,740	10
324					0	11
325	7,702				1,076,223	12
326					0	13
327					0	14
328					44,613	15
	8,219	0	0	0	1,552,289	
331					346,533	16
332					1,541,843	17
	0	0	0	0	1,888,376	
341					0	18
342					253,745	19
343					2,988,167	20
344					0	21
345					928,067	22
346	26,181				204,459	23
348					507,229	24
349					0	25
	26,181	0	0	0	4,881,667	

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)	
GENERAL PLANT				
Structures and Improvements (390)	121,437	2.27%	12,802	26
Office Furniture and Equipment (391)	20,560	5.88%	3,963	27
Computer Equipment (391.1)	44,703	25.00%	21,131	28
Transportation Equipment (392)	167,197	10.56%	14,266	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	33,253	5.88%	4,072	31
Laboratory Equipment (395)	12,177	5.88%	929	32
Power Operated Equipment (396)	45,299	6.07%	3,474	33
Communication Equipment (397)	39,741	9.09%	11,060	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	(886)	5.88%	535	36
Other Tangible Property (399)	0			37
Total General Plant	483,481		72,232	
Total accum. prov. directly assignable	8,438,983		1,098,910	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 8,438,983		 1,098,910	

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)	
390					134,239	26
391					24,523	27
391.1					65,834	28
392	20,285				161,178	29
393					0	30
394	5,263				32,062	31
395					13,106	32
396	24,300				24,473	33
397	5,807				44,994	34
397.1					0	35
398					(351)	36
399					0	37
	55,655	0	0	0	500,058	
	90,055	0	0	0	9,447,838	
					0	38
	90,055	0	0	0	9,447,838	

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		182,266		182,266	1
February		161,810		161,810	2
March		184,696		184,696	3
April		192,934		192,934	4
May		219,245		219,245	5
June		232,440		232,440	6
July		321,313		321,313	7
August		260,997		260,997	8
September		226,930		226,930	9
October		200,182		200,182	10
November		181,755		181,755	11
December		188,836		188,836	12
Total for year	0	2,553,404	0	2,553,404	
Less: Measured or estimated water used in main flushing and water treatment during year				107,513	13
Less: Other utility use				805	14
Other utility use explanation:					15
MAINBREAKS 780; SEWER CLEANING 25					
Water pumped into distribution system				2,445,086	16
Less: Water sold				2,294,876	17
Losses and unaccounted for				150,210	18
Percent unaccounted for to the nearest whole percent (%)				6%	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				14,281	21
Date of maximum: 7/15/1998					22
Cause of maximum:					23
WARM, DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				4,288	24
Date of minimum: 2/22/1998					25
Total KWH used for pumping for the year				4,300,971	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	16-1	1,815	19	1,800,000	No	1
WELL #3	16-2	1,800	19	1,800,000	No	2
WELL #4	30-1	1,846	15	1,800,000	No	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)	
LAKE MICHIGAN	#1	3,000	18	30	1
LAKE MICHIGAN	#2	7,500	34	60	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 AUSTIN ST. BS	#1 AUSTIN ST. GRD STGE	#1 BCKWSH-CLEARWELL	1
Location	8520 S. AUSTIN STREET	8520 S AUSTIN STREET	9325 S 5TH AVE	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LANE BOWLER	5
Year Installed	1955	1955	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	800	426	8,900	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	CONTINENTAL	U S MOTORS	9 10
Year Installed	1955	1955	1974	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	50	75	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 CLEARWELL	#1 RAWSON AVE. BS	#1 SHOREWELL	14
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	9170 S 5TH AVE	15
Purpose	P	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	18
Year Installed	1974	1981	1974	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,542	757	4,046	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22 23
Year Installed	1974	1981	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	50	200	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	#1 STAND-BY CLEARWELL	#1 STAND-BY SHOREWELL	#2 AUSTIN ST-GRD STGE	1
Location	9325 S 5TH AVE	9170 S 5TH AVE	8520 S AUSTIN STREET	2
Purpose	S	S	B	3
Destination	D	T	D	4
Pump Manufacturer	LANE BOWLER	LANE & BOWLER	AURORA	5
Year Installed	1974	1974	1955	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,542	4,046	600	8
Pump Motor or Standby Engine Mfr	WAUKESHA	WAUKESHA	LOUIS ALLIS	9
Year Installed	1974	1974	1955	10
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	11
Horsepower	0	0	30	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 CLEARWELL	#2 RAWSON AVE. BS	#2 SHOREWELL	14
Location	9325 S 5TH AVE	1409 W JANAT DR	9170 S 5TH AVE	15
Purpose	P	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	18
Year Installed	1974	1981	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,694	632	4,812	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22
Year Installed	1974	1981	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	50	200	25
				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	#3 AUSTIN ST GRD STGE	#3 CLEARWELL	#3 RAWSON AVE. BS	1
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	1409 W JANAT DRIVE	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	5
Year Installed	1955	1974	1981	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	812	1,736	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	U S MOTORS	U S MOTORS	9 10
Year Installed	1955	1974	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	75	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 SHOREWELL	#4 CLEARWELL	#4 RAWSON AVE BS	14
Location	9170 S 5TH AVE	9325 S 5TH AVE	1409 W JANAT DRIVE	15
Purpose	P	P	B	16
Destination	T	D	D	17
Pump Manufacturer	LANE BOWLER	LANE BOWLER	AURORA	18
Year Installed	1974	1974	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,389	1,743	1,729	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22 23
Year Installed	1974	1974	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	125	100	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	#4 SHOREWELL	#5 RYAN RD BS	#5 STAND-BY RYAN RD	1
Location	9170 S 5TH AVE	9401 S 22ND STREET	9401 S 22ND STREET	2
Purpose	P	B	S	3
Destination	T	D	D	4
Pump Manufacturer	LANE BOWLER	AURORA	AURORA	5
Year Installed	1974	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,673	1,562	1,562	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	CUMMINS DIESEL	9 10
Year Installed	1974	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 RYAN RD BS	#7 CLEARWELL	#7 RYAN RD BS	14
Location	9401 S 22ND STREET	9325 S 5TH AVE	9401 S 22ND STREET	15
Purpose	B	P	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	18
Year Installed	1996	1997	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,576	3,500	1,632	21
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	MARATHON	22 23
Year Installed	1996	1997	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	250	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#8 CLEARWELL	#8 RYAN RD BS	#8 SHOREWELL	1
Location	9325 S 5TH AVE	9401 S 22ND STREET	9170 S 5TH AVE	2
Purpose	P	B	P	3
Destination	D	D	T	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1985	1996	1985	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,889	1,608	4,625	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	U S MOTORS	9 10
Year Installed	1985	1996	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	60	200	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AUSTIN ST BS	CEDAR HILLS	HOWELL AVE.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1995	1974	1962	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	168	168	6
Total capacity in gallons	500,000	200,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	12.0000	12.0000	12.0000	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	PUETZ RD	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1996	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	188	0	0	6
Total capacity in gallons	6,500,000	478,000	1,363,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	12.0000	12.0000	12.0000	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	853	0	0	0	853	1	
P	D	4.000	412	0	0	0	412	2	
A	D	6.000	1,593	0	0	0	1,593	3	
M	D	6.000	70,108	0	0	0	70,108	4	
P	D	6.000	8,001	61	0	0	8,062	5	
A	D	8.000	1,487	0	0	0	1,487	6	
M	D	8.000	84,653	0	0	0	84,653	7	
P	D	8.000	196,861	32,656	0	0	229,517	8	
M	D	10.000	1,132	0	0	0	1,132	9	
A	D	12.000	4,119	0	0	0	4,119	10	
M	D	12.000	140,409	41	0	0	140,450	11	
P	D	12.000	35,135	9,992	0	0	45,127	12	
M	D	16.000	88,652	11	0	0	88,663	13	
M	D	18.000	208	0	0	0	208	14	
M	D	20.000	73,481	4,583	0	0	78,064	15	
M	D	24.000	25,479	0	0	0	25,479	16	
M	D	30.000	4,013	0	0	0	4,013	17	
M	T	30.000	5,055	0	0	0	5,055	18	
Total Within Municipality			741,651	47,344	0	0	788,995		
M	D	4.000	2,547	0	0	0	2,547	19	
P	D	4.000	142	0	0	0	142	20	
P	D	6.000	16,095	0	0	0	16,095	21	
P	D	8.000	62,027	890	0	0	62,917	22	
P	D	12.000	38,992	0	0	0	38,992	23	
M	D	16.000	14,225	0	0	0	14,225	24	
Total Outside of Municipality			134,028	890	0	0	134,918		
Total Utility			875,679	48,234	0	0	923,913		

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	1,537	0	0	0	1,537		1
M	1.000	4,159	26	0	0	4,185		2
P	1.000	1,462	353	0	0	1,815		3
P	1.250	102	6	0	0	108		4
M	1.250	268	0	0	0	268		5
M	1.500	51	0	0	0	51		6
P	1.500	32	2	0	0	34		7
P	2.000	65	45	0	0	110		8
M	2.000	166	0	0	0	166		9
M	3.000	7	0	0	0	7		10
M	4.000	49	15	0	0	64		11
P	4.000	11	0	0	0	11		12
M	6.000	24	0	0	0	24		13
P	6.000	19	10	0	0	29		14
P	8.000	18	0	0	0	18		15
M	8.000	19	0	0	0	19		16
M	10.000	2	0	0	0	2		17
M	12.000	5	0	0	0	5		18
Total Utility		7,996	457	0	0	8,453	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,214	320	60	32	7,506	133	1
0.750	69	12	12	(6)	63	12	2
1.000	250	0	0	(6)	244	9	3
1.250	18	0	10	0	8	8	4
1.500	144	25	15	(2)	152	62	5
2.000	210	31	31	(5)	205	59	6
3.000	22	3	3	0	22	6	7
4.000	9	0	0	2	11	3	8
6.000	6	2	2	1	7	4	9
8.000	6	0	0	(2)	4	4	10
10.000	5	0	0	0	5	5	11
Total:	7,953	393	133	14	8,227	305	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,092	192	0	8	0	214	7,506	1
0.750	5	35	2	3	3	15	63	2
1.000	5	181	4	9	1	44	244	3
1.250	0	0	0	0	0	8	8	4
1.500	1	119	2	12	0	18	152	5
2.000	1	164	5	13	2	20	205	6
3.000	0	9	5	5	0	3	22	7
4.000	0	5	4	1	0	1	11	8
6.000	0	0	4	2	1	0	7	9
8.000	0	0	2	0	2	0	4	10
10.000	0	0	2	0	3	0	5	11
Total:	7,104	705	30	53	12	323	8,227	

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	300	7			307	1
Within Municipality	1,540	108			1,648	2
Total Fire Hydrants	1,840	115	0	0	1,955	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 2,444
 Number of distribution system valves end of year: 2,705
 Number of distribution valves operated during year: 1,695

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

account 623: increased production
account 626: additional employee
account 633: rebuild of one high lift and one low lift pump
account 641: increased production and water quality
account 643: additional employee and relocation of fluoride feed facility
account 652: last year's activity was relatively high. See 1997 report
for activity
account 661: inspection & leak testing at new reservoir
account 662: additional new employees
account 673: major watermain breaks that was contracted out
account 675: fewer service repairs
account 677: increase in hydrant repairs and hydrant extensions
account 926: higher health insurance premiums, additional employees

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

line 9: Other tax rate - non-local = MMSD

Water Utility Plant in Service (Page W-08)

Source of supply - Lake, River & other Intakes (313): additional costs from 7500 foot Lake Michigan intake, sluice gate & traveling screen.
Pumping Plant - Structures & Improvements (321): Austin St. Booster Station employee lockers were retired.
Pumping Plant -Electric Pumping Equipment (325): Treatment plant effluent meter and equipment, a Golden Anderson valve was replaced.
Water Treatment Plant - Water Treatment Equipment (332): contact tank baffling
General Plant - Transportation Equipment (392): purchased two new vehicles for engineering dept.
General Plant - Communication Equipment (397): new telephone system at distribution headquarters building

Accumulated Provision for Depreciation - Water (Page W-10)

Miscellaneous Equipment (398): Balance end-of-year is a negative number because retirement of all assets less than or equal to \$1,000 were retired in 1997. Reference 3/18/97 letter DWCCA-4310-CEM.

Water Mains (Page W-17)

Water mains are financed through developer contributions, special assessments, (front foot methodology) and Utility funds. Currently the interest rate for deferred assessments is 7.0%

Water Services (Page W-18)

Services are financed through developer contributions and special assessments.

Meters (Page W-19)

Adjustments are due to reconciling to Utility records.
