



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923

When was utility organized? 1/1/1896

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BARBARA WILLIAMS

Title: CLERK

Office Address:

108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923

Telephone: (920) 361 - 5404

Fax Number: (920) 361 - 5405

E-mail Address:

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

Name: MR CLIFORD A WIERNIK CPA

Title: PRINCIPAL

Office Address: SCHUMAKER, ROMENESKO & ASSOC., SC
401 5TH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

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: MR CLIFFORD A WIERNIK CPA

Title: PRINCIPAL

Office Address: SCHUMAKER, ROMENESKO & ASSOC., SC
401 5THE STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

Date of most recent audit report: 3/5/1999

Period covered by most recent audit: December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD A. KELLER

Title: SUPERINTENDENT

Office Address:

108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923

Telephone: (414) 361 - 5404

Fax Number: (414) 361 - 5405

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR WILFRED HANDRICH, MEMBER
- MR RICHARD HITCHCOCK, MEMBER
- MR DAVID KASUN, MEMBER
- MR ALAN KECK, MEMBER
- MR PAUL ROETHEL, MEMBER

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance: 7/11/1961

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)	1,761,561	1,593,214	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	598,961	662,953	2
Depreciation Expense (403)	371,744	379,368	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	97,702	110,241	5
Total Operating Expenses	1,068,407	1,152,562	
Net Operating Income	693,154	440,652	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	693,154	440,652	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,919	6,802	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	166,901	153,447	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	171,820	160,249	
Total Income	864,974	600,901	
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	864,974	600,901	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	173,427	185,915	14
Amortization of Debt Discount and Expense (428)	35,400	33,202	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	208,827	219,117	
Net Income	656,147	381,784	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	872,476	439,662	20
Balance Transferred from Income (433)	656,147	381,784	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	207,367	(51,030)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,321,256	872,476	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Temporary investments-general and reserve	166,901	5
Total (Acct. 419):	166,901	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	207,367	11
Total (Acct. 436)--Debit:	207,367	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,191		2,866		6,057	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	403		735		1,138	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	403	0	735	0	1,138	
Net income (or loss)	2,788	0	2,131	0	4,919	

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	821,418	0	940,143	0	1,761,561	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.)	7,828				7,828	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	813,590	0	940,143	0	1,753,733	

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	127,268		127,268	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	148,579		148,579	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	275,847	0	275,847	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	14,727,235	14,417,597	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,090,663	4,744,763	2
Net Utility Plant	9,636,572	9,672,834	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,380	1,380	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	1,380	1,380	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,568,105	2,357,226	7
Total Other Property and Investments	2,569,485	2,358,606	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	320,634	107,887	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	340,302	352,880	11
Other Accounts Receivable (143)	10,943	12,830	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,632	1,473	14
Materials and Supplies (150)	29,887	31,870	15
Prepayments (165)	3,131	3,131	16
Other Current and Accrued Assets (170)	52,293	50,594	17
Total Current and Accrued Assets	760,822	560,665	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	355,132	390,532	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	355,132	390,532	
Total Assets and Other Debits	13,322,011	12,982,637	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,363,333	2,328,111	21
Appropriated Earned Surplus (215)	2,355,946	2,148,578	22
Unappropriated Earned Surplus (216)	1,321,256	872,476	23
Total Proprietary Capital	6,040,535	5,349,165	
LONG-TERM DEBT			
Bonds (221)	3,275,000	3,555,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,275,000	3,555,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	57,948	83,027	28
Payables to Municipality (233)	13,804	12,298	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	75,470	87,417	31
Interest Accrued (237)	12,382	14,640	32
Other Current and Accrued Liabilities (238)	77,548	38,336	33
Total Current and Accrued Liabilities	237,152	235,718	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
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)	3,769,324	3,842,754	41
Total Liabilities and Other Credits	13,322,011	12,982,637	

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)	4,754,228	9,922,797	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)		50,210			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,754,228	9,973,007	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	729,312	4,361,351	0	0	10
Total Accumulated Provision	729,312	4,361,351	0	0	
Net Utility Plant	4,024,916	5,611,656	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	647,874	4,096,889			4,744,763	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	99,256	272,488			371,744	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,142	(5,142)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	366				366	10
Other credits (specify):						11
					0	12
Total credits	104,764	267,346	0	0	372,110	13
Debits during year						14
Book cost of plant retired	23,326	2,884			26,210	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	23,326	2,884	0	0	26,210	19
Balance End of Year	729,312	4,361,351	0	0	5,090,663	20
Composite Depreciation Rate?	No	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):					
LAND FOR FUTURE USE	1,380			1,380	2
Total Nonutility Property (121)	1,380	0	0	1,380	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	1,380	0	0	1,380	

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	29,887	31,870
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	29,887	31,870

**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)				
Water and sewer revenue bonds	35,400	428	355,132	1
Total			<u><u>355,132</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,328,111	1
Changes during year (explain):		
Water main and service installed to City park-paid by City of Berlin	5,529	2
Water main extension in TIF-paid to utility by TIF Fund	29,693	3
Balance end of year	<u>2,363,333</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)	
Water and Sewer Revenue	08/01/1995	12/01/2010	5.08%	3,275,000	1
Total Bonds (Account 221):				3,275,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	87,417	1
Accruals:		
Charged water department expense	86,006	2
Charged electric department expense		3
Charged sewer department expense	11,696	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>97,702</u>	
Taxes paid during year:		
County, state and local taxes	87,417	6
Social Security taxes	20,316	7
PSC Remainder Assessment	1,916	8
Other (explain):		
NONE		9
Total payments and other debits	<u>109,649</u>	
Balance end of year	<u><u>75,470</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water & sewer revenue bonds	14,640	173,427	175,685	12,382	1
Subtotal	14,640	173,427	175,685	12,382	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	14,640	173,427	175,685	12,382	

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	822,343	0	0	3,020,411	0	3,842,754	1
Add credits during year:							
For Services	9,325					9,325	2
For Mains						0	3
Other (specify):							
Replace hydrant damaged	2,245			0		2,245	4
Lift station costs charged to developer				15,000		15,000	5
Deduct charges (specify):							
Amortization of construction grants				100,000		100,000	6
Balance End of Year	833,913	0	0	2,935,411	0	3,769,324	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	79,440			1,400,000		1,479,440	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Equipment replacement funds	837,021	3
Bond redemption	13,483	4
Bond and interest reserve	511,601	5
Construction and replacement funds	1,206,000	6
Total (Acct. 125):	2,568,105	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	147,397	8
Electric		9
Sewer (Regulated)	192,905	10
Other (specify):		
NONE		11
Total (Acct. 142):	340,302	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
Miscellaneous charges to customers	10,943	14
Total (Acct. 143):	10,943	
Receivables from Municipality (145):		
Hydrant rent due from general fund	2,212	15
1994 Construction costs due from TIF #7	1,420	16
Total (Acct. 145):	3,632	
Prepayments (165):		
Prepaid insurance	3,131	17
Total (Acct. 165):	3,131	

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):		
NONE		19
Total (Acct. 183):		0
Payables to Municipality (233):		
Construction costs due to capital projects fund	1,857	20
Unpaid 1997 tax equivalent	11,947	21
Total (Acct. 233):	13,804	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):		0

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	4,690,259	0	9,857,051	0	14,547,310	1	
Materials and Supplies	30,878	0	0	0	30,878	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	688,593	0	4,229,120	0	4,917,713	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	828,128	0	2,977,911	0	3,806,039	6	
Other (specify):						0	7
Average Net Rate Base	3,204,416	0	2,650,020	0	5,854,436		
Net Operating Income	368,753	0	324,401	0	693,154	8	
Net Operating Income as a percent of Average Net Rate Base	11.51%	N/A	12.24%	N/A	11.84%		

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,345,722	1
Appropriated Earned Surplus	2,252,262	2
Unappropriated Earned Surplus	1,096,866	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,694,850	
Net Income		
Net Income	656,147	5
 Percent Return on Proprietary Capital	 11.52%	

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

Contributions in Aid of Construction (Account 271) (Page F-18)

Original grant \$3,150,000 less amortized \$1,750,000 = balance \$1,400,000

Identification and Ownership (Page iv)

May 3, 1999

Ms. Barbara Williams, Clerk
Berlin Municipal Water And Sewer Utility
108 North Capron Street
PO Box 272
Berlin, WI 54923-0272

1998 Analytical Review DWCCA-480-ELE

Dear Ms. Williams:

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)	810,213	1
Total Sales of Water	810,213	
Other Operating Revenues		
Forfeited Discounts (470)	1,602	2
Miscellaneous Service Revenues (471)	1,775	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,828	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,205	
Total Operating Revenues	821,418	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	8,989	8
Pumping Expenses (620-625)	42,836	9
Water Treatment Expenses (630-635)	26,756	10
Transmission and Distribution Expenses (640-655)	81,535	11
Customer Accounts Expenses (901-904)	13,691	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,596	14
Total Operation and Maintenance Expenses	267,403	
Other Operating Expenses		
Depreciation Expense (403)	99,256	15
Amortization Expense (404-407)		16
Taxes (408)	86,006	17
Total Other Operating Expenses	185,262	
Total Operating Expenses	452,665	
NET OPERATING INCOME	368,753	

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	1,876	97,185	242,190	4
Commercial	274	38,242	79,667	5
Industrial	38	222,411	283,737	6
Total Metered Sales to General Customers (461)	2,188	357,838	605,594	
Private Fire Protection Service (462)	18		10,547	7
Public Fire Protection Service (463)	1		178,799	8
Other Sales to Public Authorities (464)	25	11,516	15,273	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,232	369,354	810,213	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	178,799	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)	178,799	
Forfeited Discounts (470):		
Customer late payment charges	1,602	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,602	
Miscellaneous Service Revenues (471):		
Meter installation and repairs	1,775	7
Total Miscellaneous Service Revenues (471)	1,775	
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	7,828	10
Other (specify): NONE		11
Total Other Water Revenues (474)	7,828	
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)	3,395	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,830	3
Maintenance of Water Source Plant (605)	3,764	4
Total Source of Supply Expenses	8,989	
 PUMPING EXPENSES		
Operation Labor (620)	62	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	37,363	7
Operation Supplies and Expenses (623)	4,567	8
Maintenance of Pumping Plant (625)	844	9
Total Pumping Expenses	42,836	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,552	10
Chemicals (631)	19,923	11
Operation Supplies and Expenses (632)	1,445	12
Maintenance of Water Treatment Plant (635)	836	13
Total Water Treatment Expenses	26,756	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	55,440	14
Operation Supplies and Expenses (641)	8,376	15
Maintenance of Distribution Reservoirs and Standpipes (650)	427	16
Maintenance of Mains (651)	7,589	17
Maintenance of Services (652)	7,257	18
Maintenance of Meters (653)	327	19
Maintenance of Hydrants (654)	1,655	20
Maintenance of Other Plant (655)	464	21
Total Transmission and Distribution Expenses	81,535	

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)	913	22
Accounting and Collecting Labor (902)	5,851	23
Supplies and Expenses (903)	6,927	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,691	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	23,815	27
Office Supplies and Expenses (921)	3,876	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,507	30
Property Insurance (924)	1,027	31
Injuries and Damages (925)	529	32
Employee Pensions and Benefits (926)	44,920	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	8,214	35
Transportation Expenses (933)	4,696	36
Maintenance of General Plant (935)	2,012	37
Total Administrative and General Expenses	93,596	
 Total Operation and Maintenance Expenses	 267,403	

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		75,470	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,594	2
Net property tax equivalent		73,876	
Social Security	Direct based on payroll	11,172	3
PSC Remainder Assessment	Split 50/50 water/sewer	958	4
Other (specify): NONE			5
Total tax expense		<u>86,006</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			Green Lake				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195612				3
County tax rate	mills		6.426097				4
Local tax rate	mills		7.444438				5
School tax rate	mills		10.316704				6
Voc. school tax rate	mills		1.394460				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.777311				10
Less: state credit	mills		1.791111				11
Net tax rate	mills		23.986200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.444438				14
Combined School Tax Rate	mills		11.711164				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.155602				17
Total Tax Rate	mills		25.777311				18
Ratio of Local and School Tax to Total	dec.		0.743119				19
Total tax net of state credit	mills		23.986200				20
Net Local and School Tax Rate	mills		17.824594				21
Utility Plant, Jan. 1	\$	4,626,290	4,626,290				22
Materials & Supplies	\$	31,870	31,870				23
Subtotal	\$	4,658,160	4,658,160				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,658,160	4,658,160				26
Assessment Ratio	dec.		0.875014				27
Assessed Value	\$	4,075,955	4,075,955				28
Net Local & School Rate	mills		17.824594				29
Tax Equiv. Computed for Current Year	\$	72,652	72,652				30
Tax Equivalent per 1994 PSC Report	\$	75,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	75,470					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)	13,596		4
Structures and Improvements (311)	27,442		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	797,976		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	3,810		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	842,824	0	
PUMPING PLANT			
Land and Land Rights (320)	810		12
Structures and Improvements (321)	338,095		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,130		17
Diesel Pumping Equipment (326)	6,000		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	493,035	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,393		23
Total Water Treatment Plant	18,393	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,434		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)			13,596	4
Structures and Improvements (311)			27,442	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			797,976	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			3,810	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	842,824	
PUMPING PLANT				
Land and Land Rights (320)			810	12
Structures and Improvements (321)			338,095	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			148,130	17
Diesel Pumping Equipment (326)			6,000	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	493,035	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,393	23
Total Water Treatment Plant	0	0	18,393	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,434	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)	108,522		26
Transmission and Distribution Mains (343)	2,288,708	70,252	27
Fire Mains (344)	0		28
Services (345)	351,882	14,183	29
Meters (346)	204,410	8,785	30
Hydrants (348)	146,958	2,681	31
Other Transmission and Distribution Plant (349)	561		32
Total Transmission and Distribution Plant	3,103,475	95,901	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,769		34
Office Furniture and Equipment (391)	7,002		35
Computer Equipment (391.1)	3,695	3,943	36
Transportation Equipment (392)	52,315		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,179		39
Laboratory Equipment (395)	1,698		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	5,063		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	81,843	51,419	44
Other Tangible Property (399)	0		45
Total General Plant	168,564	55,362	
Total utility plant in service directly assignable	4,626,291	151,263	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,626,291	151,263	

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)			108,522 26
Transmission and Distribution Mains (343)	12,309		2,346,651 27
Fire Mains (344)			0 28
Services (345)	1,198		364,867 29
Meters (346)	8,689		204,506 30
Hydrants (348)	1,130		148,509 31
Other Transmission and Distribution Plant (349)			561 32
Total Transmission and Distribution Plant	23,326	0	3,176,050
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,769 34
Office Furniture and Equipment (391)			7,002 35
Computer Equipment (391.1)			7,638 36
Transportation Equipment (392)			52,315 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,179 39
Laboratory Equipment (395)			1,698 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			5,063 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			133,262 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	223,926
Total utility plant in service directly assignable	23,326	0	4,754,228
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,326	0	4,754,228

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			32,609	32,609	1
February			28,977	28,977	2
March			32,693	32,693	3
April			32,660	32,660	4
May			38,446	38,446	5
June			38,601	38,601	6
July			41,757	41,757	7
August			40,150	40,150	8
September			34,376	34,376	9
October			29,024	29,024	10
November			20,370	20,370	11
December			23,586	23,586	12
Total for year	0	0	393,249	393,249	
Less: Measured or estimated water used in main flushing and water treatment during year				3,200	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				390,049	16
Less: Water sold				369,354	17
Losses and unaccounted for				20,695	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				1,906	21
Date of maximum: 7/15/1998					22
Cause of maximum:					23
Hot weather-high usage					
Minimum gallons pumped by all methods in any one day during reporting year				416	24
Date of minimum: 11/27/1998					25
Total KWH used for pumping for the year				612,500	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 4 CUMBERLAND	4	335	18	1,580,000	Yes	1
WELL 5 S KOSSUTH	5	350	18	1,440,000	Yes	2
WELL 6 WISCONSIN	6	350	18	2,016,000	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	WELL 4 BOOSTER	WELL 5 BOOSTER	WELL 5 PUMP	1
Location	W. CUMBERLAND ST	S. KOSSUTH STREET	S. KOSSUTH STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1992	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1979	1992	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 BOOSTER	WELL 6 PUMP	WELL PUMP 4	14
Location	N. WISCONSIN	N. WISCONSIN	W. CUMBERLAND STREET	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	AMER TURBINE	18
Year Installed	1996	1996	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,100	21
Pump Motor or Standby Engine Mfr	US	US	AO SMITH	22 23
Year Installed	1996	1996	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	50	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	CEMETERY	N WISCONSIN	SKOSSUTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1963	1996	1979	5
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	6
Elevation difference in feet (See Headnote 3.)	0	0	0	7
Total capacity in gallons	513,000	60,000	100,000	8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	N	N	N	15

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	W CUMBERLAND		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons	32,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	S	1.500	923	0	0	0	923	1	
M	S	2.000	1,719	0	250	0	1,469	2	
M	S	4.000	27,045	0	760	0	26,285	3	
M	D	6.000	72,676	104	0	0	72,780	4	
M	D	8.000	34,157	60	0	0	34,217	5	
P	D	8.000	0	1,010			1,010	6	
M	D	10.000	10,469	0	0	0	10,469	7	
P	D	10.000	0	1,082			1,082	8	
M	T	12.000	40,817	94	0	0	40,911	9	
Total Within Municipality			187,806	2,350	1,010	0	189,146		
Total Utility			187,806	2,350	1,010	0	189,146		

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	0.500	112	0	0	0	112		1
M	0.750	1,115	0	7	0	1,108		2
L	0.750	321	0	0	0	321		3
M	1.000	467	4	0	0	471	118	4
M	1.500	10	0	0	0	10		5
M	2.000	19	1	0	0	20	1	6
M	3.000	6	0	0	0	6		7
M	4.000	3	0	0	0	3		8
P	6.000	3	1	0	0	4	3	9
M	8.000		1			1		10
Total Utility		2,056	7	7	0	2,056	122	

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	2,488	0	89	0	2,399	17	1
1.000	73	10	26	0	57	0	2
1.500	27	6	9	0	24	8	3
2.000	41	7	5	0	43	0	4
3.000	11	0	0	0	11	3	5
4.000	8	2	0	0	10	1	6
Total:	2,648	25	129	0	2,544	29	

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	1,874	189	22	13	0	301	2,399	1
1.000	2	43	4	2	0	6	57	2
1.500	0	19	2	1	0	2	24	3
2.000	0	20	7	5	0	11	43	4
3.000	0	2	2	2	0	5	11	5
4.000	0	1	1	2	0	6	10	6
Total:	1,876	274	38	25	0	331	2,544	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	260	5	2		263	2
Total Fire Hydrants	260	5	2	0	263	
Flushing Hydrants						
	17				17	3
Total Flushing Hydrants	17	0	0	0	17	

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:	127
Number of distribution system valves end of year:	446
Number of distribution valves operated during year:	233

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

1997/1998 Account variances of 25% or more (not less than \$5,000)

#625 Maintenance of pumping plant (decrease \$14,115) - During 1997 the utility incurred costs of \$14,620 to repair well #5.

#631 Chemicals (increase \$8,415) - Increased usage of chemicals in 1998.

#651 Maintenance of mains (decrease \$7,003) - Less repairs during 1998.

#923 Outside services (decreased \$5,060) - During 1997 engineering fees of \$4,055 were charged to this account for a construction project that was terminated.

#926 Employee pension and benefits (increased \$11,907) - More work on water operations than sewer compared to 1997 - consistent with the decrease in sewer expense at S-5.

Water Utility Plant in Service (Page W-08)

Addition to account #398 - Purchase a new backhoe, paid by the utility, \$51,418.

Water Mains (Page W-15)

Water main additions were financed as follows:

City (park) \$671

City (TIF) \$29,693

Water Services (Page W-16)

Water services were financed as follows: City (park) 1 (2.00")

City (TIF) 1 (8.00")

All others by customers

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	826,357	1
Total Sewage Operating Revenues	826,357	
Other Operating Revenues		
Forfeited Discounts (631)	4,581	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	9,205	6
Amortization of Construction Grants (636)	100,000	7
Total Other Operating Revenues	113,786	
Total Operating Revenues	940,143	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	137,300	8
Maintenance Expenses (831-834)	94,471	9
Customer Accounting & Collection Expenses (840-843)	10,886	10
Administrative and General Expenses (850-857)	88,901	11
Total Operation and Maintenance Expenses	331,558	
Other Operating Expenses		
Depreciation Expense (403)	272,488	12
Amortization Expense (404)		13
Taxes (408)	11,696	14
Total Other Operating Expenses	284,184	
Total Operating Expenses	615,742	
NET OPERATING INCOME	324,401	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,750	85,287	418,843	5
Commercial Revenues	268	34,818	142,070	6
Industrial Revenues	35	33,013	246,117	7
Revenues from Public Authorities	23	9,547	19,327	8
Total Measured Service to General Customers (622)	2,076	162,665	826,357	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	2,076	162,665	826,357	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
BERLIN LEATHER	21,895	536	0	0	1
NATIONAL BY PRODUCTS	1,096	9	88	0	2
UMOS CENTER	904	1,778	1,837	0	3
VALLEY TRAIL LANDFILL	6,045	147,466	9,052	0	4
WISCONSIN SPICE	253	12,227	9,287	0	5

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	4,581	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	4,581	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
Lab charges	9,205	6
Total Miscellaneous Operating Revenues (635)	9,205	
Amortization of Construction Grants (636):		
Amortization of construction grants	100,000	7
Total Amortization of Construction Grants (636)	100,000	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	44,637	1
Power and Fuel for Pumping (821)	40,053	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	4,632	4
Phosphorous Removal Chemicals (824)	15,427	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	949	7
Other Operating Supplies and Expenses (827)	27,105	8
Transportation Expenses (828)	4,497	9
Rents (829)	0	10
Total Operation Expenses	137,300	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	11,609	11
Maintenance of Collection System Pumping Equipment (832)	17,096	12
Maintenance of Treatment and Disposal Plant Equipment (833)	39,520	13
Maintenance of General Plant Structures and Equipment (834)	26,246	14
Total Maintenance Expenses	94,471	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	5,851	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	5,035	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	10,886	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	23,316	19
Office Supplies and Expenses (851)	6,013	20
Outside Services Employed (852)	4,904	21
Insurance Expense (853)	1,555	22
Employees Pensions and Benefits (854)	36,750	23

SEWER 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)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	13,363
Rents (857)	3,000
Total Administrative and General Expenses	88,901
Total Operation and Maintenance Expenses	331,558

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	Direct based on payroll	9,144	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,594	2
PSC Remainder Assessment	Split 50/50 water/sewer	958	3
Other (specify): NONE			4
Total tax expense		11,696	

SEWER 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, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	45,984		4
Structures and Improvements (311)	32,939		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,460,847	25,464	7
Interceptor Mains and Accessories (314)	630,509		8
Force Mains (315)	78,649		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,248,928	25,464	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	440,029		12
Receiving Wells (322)	124,276		13
Electric Pumping Equipment (323)	518,710		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	48,276	5,243	16
Total Collection System Pumping Installations	1,131,291	5,243	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	1,632,250		18
Preliminary Treatment Equipment (332)	271,241		19
Primary Treatment Equipment (333)	239,896	78,942	20
Secondary Treatment Equipment (334)	958,333		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	276,432		23
Sludge Treatment and Disposal Equipment (337)	1,114,076		24
Plant Site Piping (338)	202,062		25
Flow Metering and Monitoring Equipment (339)	32,454		26
Outfall Sewer Pipes (340)	62,257		27

SEWER 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	
COLLECTION SYSTEM				
Land and Land Rights (310)			45,984	4
Structures and Improvements (311)			32,939	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			2,486,311	7
Interceptor Mains and Accessories (314)			630,509	8
Force Mains (315)			78,649	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	3,274,392	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			440,029	12
Receiving Wells (322)			124,276	13
Electric Pumping Equipment (323)		1	518,711	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)	2,884	1	50,636	16
Total Collection System Pumping Installations	2,884	2	1,133,652	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			1,632,250	18
Preliminary Treatment Equipment (332)			271,241	19
Primary Treatment Equipment (333)			318,838	20
Secondary Treatment Equipment (334)			958,333	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			276,432	23
Sludge Treatment and Disposal Equipment (337)			1,114,076	24
Plant Site Piping (338)			202,062	25
Flow Metering and Monitoring Equipment (339)			32,454	26
Outfall Sewer Pipes (340)			62,257	27

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	12,384		28
Total Treatment and Disposal Plant	4,801,385	78,942	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	83,983		30
Office Furniture and Equipment (372)	19,625		31
Computer Equipment (372.1)	3,694	1,696	32
Transportation Equipment (373)	37,010		33
Other General Equipment (379)	465,390	23,030	34
Other Tangible Property (390)	0		35
Total General Plant	609,702	24,726	
Total utility plant in service directly assignable	9,791,306	134,375	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	9,791,306	134,375	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			12,384 28
Total Treatment and Disposal Plant	0	0	4,880,327
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			83,983 30
Office Furniture and Equipment (372)			19,625 31
Computer Equipment (372.1)			5,390 32
Transportation Equipment (373)			37,010 33
Other General Equipment (379)		(2)	488,418 34
Other Tangible Property (390)			0 35
Total General Plant	0	(2)	634,426
Total utility plant in service directly assignable	2,884	0	9,922,797
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	2,884	0	9,922,797

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	874	0	0	0	874	1
6.000	3,442	0	0	0	3,442	2
8.000	127,567	727	0	0	128,294	3
10.000	11,917	0	0	0	11,917	4
12.000	6,775	0	0	0	6,775	5
14.000	200	0	0	0	200	6
15.000	8,874	0	0	0	8,874	7
16.000	302	0	0	0	302	8
18.000	1,716	0	0	0	1,716	9
21.000	1,009	0	0	0	1,009	10
24.000	395	0	0	0	395	11
27.000	6,230	0	0	0	6,230	12
30.000	3,628	0	0	0	3,628	13
Total Utility	172,929	727	0	0	173,656	

SEWER OPERATING SECTION FOOTNOTES

High Strength Contributors (Page S-03)

Berlin Leather-last load 8-6-98, tannery is closed

Sewer Operation & Maintenance Expenses (Page S-05)

Variances in expenses of 25% or more (not less than \$5,000)

#827 Other operating supplies and expenses (decrease of \$6,698) - During 1997 miscellaneous wages not applicable to other accounts were charged to this account.

#831, 832, 834 Maintenance expenses - As detailed in the 1997 PSC report, these accounts increased in 1997 for repairs at the treatment plant for pumps, pump motors and blower.

#852 Outside services (decreased \$5,329) - During 1997 engineering fees on a projecte that was terminated were charged to this account.

#853 Insurance (decreased \$5,572) - 1998 amount is offset by an insurance refund, also, charged more to water department in 1998.

#854 Employee benefits (decreased \$8,3840 - Charged more to water department in 1998; consistent with water expenses at W-5.

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Sewer Utility Plant in Service (Page S-07)

Additions to #333 - Capital repair on primary tank \$15,029
Install a rag picker \$63,913

Sewer Services (Page S-09)

None-services are not owned by the Utility

Sewer Mains (Page S-10)

Sewer main additions were financed by City (TIF)
