



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF SUSSEX WATER PUBLIC UTILITY

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Principal Office: N64 W23760 MAIN STREET  
SUSSEX, WI 53089

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For the Year Ended: DECEMBER 31, 1998

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF SUSSEX WATER PUBLIC UTILITY

**Utility Address:** N64 W23760 MAIN STREET  
SUSSEX, WI 53089

**When was utility organized?** 9/24/1976

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR M. CHRIS SWARTZ

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

N64 W23760 MAIN STREET  
SUSSEX, WI 53089

**Telephone:** (414) 246 - 5200

**Fax Number:** (414) 246 - 5222

**E-mail Address:** wisussex@execpc.com

**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:** MS RENEE MESSING CPA

**Title:** PARTNER

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

20800 SWENSON DRIVE  
P.O. BOX 867  
WAUKESHA, WI 53187-0867

**Telephone:** (414) 798 - 8900

**Fax Number:** (414) 798 - 8977

**E-mail Address:**

**Date of most recent audit report:** 3/11/1998

**Period covered by most recent audit:** 12/31/1997

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR RAYMOND R GRZYS

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

N64 W23760 MAIN STREET  
SUSSEX, WI 53089

**Telephone:** (414) 246 - 5200

**Fax Number:** (414) 246 - 5222

**E-mail Address:** wisussex@execpc.com

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**Name of utility commission/committee:** Water Commission

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

- MR NORMAN DAY
  - MR PAUL FLEISCHMANN
  - MR ROBERT HUTTER
  - MR WILMER MARX
  - MRS PATRICIA PLUDE
- 

**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	987,025	922,855	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	429,686	400,779	2
Depreciation Expense (403)	266,135	228,719	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	269,424	247,150	5
<b>Total Operating Expenses</b>	<b>965,245</b>	<b>876,648</b>	
<b>Net Operating Income</b>	<b>21,780</b>	<b>46,207</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>21,780</b>	<b>46,207</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	67,942	89,192	10
Miscellaneous Nonoperating Income (421)	78,502	85,810	11
<b>Total Other Income</b>	<b>146,444</b>	<b>175,002</b>	
<b>Total Income</b>	<b>168,224</b>	<b>221,209</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>168,224</b>	<b>221,209</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	190,250	203,156	14
Amortization of Debt Discount and Expense (428)	19,362	20,447	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	20,330	23,745	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>229,942</b>	<b>247,348</b>	
<b>Net Income</b>	<b>(61,718)</b>	<b>(26,139)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	137,311	342,114	20
Balance Transferred from Income (433)	(61,718)	(26,139)	21
Miscellaneous Credits to Surplus (434)	0	1,271	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	49,327	179,935	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>26,266</b>	<b>137,311</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest from other Village Funds	6,765	5
Interest on temporary investments	54,637	6
Interest on special assessments	6,540	7
<b>Total (Acct. 419):</b>	<b>67,942</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Transfer from Village Tax Increment District for interest on debt	78,502	8
<b>Total (Acct. 421):</b>	<b>78,502</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
Segregation of revenues in appropriated earned surplus	49,327	14
<b>Total (Acct. 436)--Debit:</b>	<b>49,327</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		15
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### 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	987,025	0	0	0	987,025	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>987,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>987,025</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	146,908		<b>146,908</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	1,778		<b>1,778</b>	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,825		<b>3,825</b>	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>152,511</b>	<b>0</b>	<b>152,511</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	14,755,292	14,301,446	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,773,559	1,512,527	<b>2</b>
<b>Net Utility Plant</b>	<b>12,981,733</b>	<b>12,788,919</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,453,232	1,483,024	<b>5</b>
Other Investments (124)	433,438	462,982	<b>6</b>
Special Funds (125)	871,636	824,004	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,758,306</b>	<b>2,770,010</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	42,098	2,104	<b>8</b>
Temporary Cash Investments (132)	52,517	168,539	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	191,586	176,830	<b>11</b>
Other Accounts Receivable (143)	8,841	6,054	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	24,153	22,483	<b>14</b>
Materials and Supplies (150)	2,028	1,860	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>321,223</b>	<b>377,870</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	120,637	139,999	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	64,486	76,210	<b>20</b>
<b>Total Deferred Debits</b>	<b>185,123</b>	<b>216,209</b>	
<b>Total Assets and Other Debits</b>	<b>16,246,385</b>	<b>16,153,008</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,812,119	2,802,490	<b>21</b>
Appropriated Earned Surplus (215)	478,001	428,674	<b>22</b>
Unappropriated Earned Surplus (216)	26,266	137,311	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,316,386</b>	<b>3,368,475</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,825,000	3,975,000	<b>24</b>
Advances from Municipality (223)	343,391	430,989	<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>4,168,391</b>	<b>4,405,989</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	26,366	42,792	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	19,293	20,120	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>45,659</b>	<b>62,912</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	342,271	372,435	<b>36</b>
<b>Total Deferred Credits</b>	<b>342,271</b>	<b>372,435</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	8,373,678	7,943,197	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>16,246,385</b>	<b>16,153,008</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	14,755,292	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	14,755,292	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,773,559	0	0	0	10
<b>Total Accumulated Provision</b>	1,773,559	0	0	0	
<b>Net Utility Plant</b>	12,981,733	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)	
<b>Balance first of year</b>	1,512,527				1,512,527	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	266,135				266,135	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,761				7,761	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>273,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>273,896</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	12,864				12,864	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>12,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,864</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,773,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,773,559</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	2,028	1,860 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>2,028</b>	<b>1,860</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
11/1/96 Mortgage Revenue Bonds	7,752	428	79,375	1
12/1/88 Mortgage Revenue Bonds	2,833	428	10,814	2
12/1/90 Advance from Municipality	811	428	1,122	3
2/17/94 Advance from Municipality	955	428	2,307	4
2/17/94 Mortgage Revenue Bonds	5,469	428	22,222	5
5/1/95 G O Promissory Notes	1,116	428	4,463	6
9/1/83 Bond Anticipation Notes	426	428	334	7
<b>Total</b>			<b>120,637</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				8
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	2,802,490	1
<b>Changes during year (explain):</b>		
Utility plant additions financed by the Village's Tax Incremental Financing Dist	2,320	2
Utility plant additions financed by the Village's Capital Projects Fund	7,309	3
<b>Balance end of year</b>	<u><u>2,812,119</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 Mortgage Revenue Bonds	02/17/1994	06/01/2006	4.51%	975,000	<b>1</b>
G.O. Promissory Notes	05/01/1995	04/01/2005	5.05%	300,000	<b>2</b>
1996 Mortgage Revenue Bonds	11/01/1996	06/01/2015	5.11%	2,550,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,825,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Unamortized deferral on advance from municipality	02/17/1994	12/01/2005	0.00%	(16,609)	<b>1</b>
1994 G.O. Refunding Bonds	02/17/1994	12/01/2005	4.19%	360,000	<b>2</b>
<b>Total for Account 223</b>				<b>343,391</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	269,424	2
Charged electric department expense		3
Charged sewer department expense	1,731	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>271,155</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	258,414	6
Social Security taxes	11,526	7
PSC Remainder Assessment	1,215	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>271,155</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1994 Mortgage Revenue Bonds	3,846	43,998	44,306	3,538	1
1996 Mortgage Revenue Bonds	11,078	131,552	131,750	10,880	2
1995 G O Promissory Notes	3,675	14,700	14,700	3,675	3
<b>Subtotal</b>	<b>18,599</b>	<b>190,250</b>	<b>190,756</b>	<b>18,093</b>	
<b>Advances from Municipality (223)</b>					
1992 G O Promissory Notes	188	2,062	2,250	0	4
1994 G O Refunding Bonds	1,333	15,867	16,000	1,200	5
Deferral on advance from municipality	0	2,401	2,401	0	6
<b>Subtotal</b>	<b>1,521</b>	<b>20,330</b>	<b>20,651</b>	<b>1,200</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>20,120</b>	<b>210,580</b>	<b>211,407</b>	<b>19,293</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	7,943,197	0	0	0	0	7,943,197	1
<b>Add credits during year:</b>							
For Services	59,472					59,472	2
For Mains	340,898					340,898	3
<b>Other (specify):</b>							
Hydrants	30,111					30,111	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>8,373,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,373,678</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	100,000					100,000	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)	
<b>Investment in Municipality (123):</b>		
Advance to Village of Sussex TIF #4	88,765	1
Advance to Village of Sussex TIF #5	1,364,467	2
<b>Total (Acct. 123):</b>	<b>1,453,232</b>	
<b>Other Investments (124):</b>		
Special assessments receivable	433,438	3
<b>Total (Acct. 124):</b>	<b>433,438</b>	
<b>Special Funds (125):</b>		
Special Redemption Fund - MRB	107,752	4
Reserve - MRB	381,365	5
Depreciation Fund	382,519	6
<b>Total (Acct. 125):</b>	<b>871,636</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	191,586	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>191,586</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
Repairs to plant assets due from persons causing damage	5,662	14
Unmetered water usage	3,179	15
<b>Total (Acct. 143):</b>	<b>8,841</b>	
<b>Receivables from Municipality (145):</b>		
Special assessments on tax roll	24,153	16
<b>Total (Acct. 145):</b>	<b>24,153</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
Recoating of water tower	64,486	19
<b>Total (Acct. 183):</b>	<b>64,486</b>	
<b>Payables to Municipality (233):</b>		
NONE		20
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Deferred special assessments	335,139	21
Interest on special assessments on the tax roll	7,132	22
<b>Total (Acct. 253):</b>	<b>342,271</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	14,528,369	0	0	0	14,528,369	1
Materials and Supplies	1,944	0	0	0	1,944	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,643,043	0	0	0	1,643,043	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,158,437	0	0	0	8,158,437	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,728,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,728,833</b>	
Net Operating Income	21,780	0	0	0	21,780	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>0.46%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.46%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,807,304	1
Appropriated Earned Surplus	453,337	2
Unappropriated Earned Surplus	81,788	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>3,342,429</b>	
<b>Net Income</b>		
Net Income	(61,718)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.85%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

The Water Public Utility received approval for a Simplified Rate Case Application during 1998. Beginning with the third quarter, revenues were increased 3%.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

In 1994, the Village of Sussex issued General Obligation Refunding Bonds for the purpose of refinancing the callable portion of several bonds. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt. This difference is reported as a deduction from the advances from the municipality and carries a zero interest rate.

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### Identification and Ownership (Page iv)

July 22, 1999

Mr. M. Chris Swartz, Village Administrator  
Village of Sussex Water Public Utility  
N64W23760 Main Street  
Sussex, WI 53089-3120

1998 Analytical Review DWCCA-5835-ELE

Dear Mr. Swartz:

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

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

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\July 22 1999 letters e 1.doc

cc: Mr. Norman Day

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	977,331	1
<b>Total Sales of Water</b>	<b>977,331</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,793	2
Miscellaneous Service Revenues (471)	425	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,476	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>9,694</b>	
<b>Total Operating Revenues</b>	<b>987,025</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	1,393	8
Pumping Expenses (620-625)	128,532	9
Water Treatment Expenses (630-635)	10,000	10
Transmission and Distribution Expenses (640-655)	70,643	11
Customer Accounts Expenses (901-904)	25,004	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	194,114	14
<b>Total Operation and Maintenance Expenses</b>	<b>429,686</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	266,135	15
Amortization Expense (404-407)	0	16
Taxes (408)	269,424	17
<b>Total Other Operating Expenses</b>	<b>535,559</b>	
<b>Total Operating Expenses</b>	<b>965,245</b>	
<b>NET OPERATING INCOME</b>	<b>21,780</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	16	580	1,006	2
Industrial	1	3,120	5,197	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>17</b>	<b>3,700</b>	<b>6,203</b>	
Metered Sales to General Customers (461)				
Residential	2,107	159,514	436,592	4
Commercial	158	59,356	120,446	5
Industrial	47	77,558	138,578	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,312</b>	<b>296,428</b>	<b>695,616</b>	
Private Fire Protection Service (462)	85		32,546	7
Public Fire Protection Service (463)	1		234,696	8
Other Sales to Public Authorities (464)	16	3,528	8,270	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,431</b>	<b>303,656</b>	<b>977,331</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	234,696	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>234,696</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,793	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,793</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Hydrant hookups	425	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>425</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,476	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,476</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	1,393	4
<b>Total Source of Supply Expenses</b>	<b>1,393</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	23,022	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	85,493	7
Operation Supplies and Expenses (623)	2,008	8
Maintenance of Pumping Plant (625)	18,009	9
<b>Total Pumping Expenses</b>	<b>128,532</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	943	10
Chemicals (631)	8,823	11
Operation Supplies and Expenses (632)	132	12
Maintenance of Water Treatment Plant (635)	102	13
<b>Total Water Treatment Expenses</b>	<b>10,000</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	15,461	14
Operation Supplies and Expenses (641)	1,156	15
Maintenance of Distribution Reservoirs and Standpipes (650)	15,036	16
Maintenance of Mains (651)	17,541	17
Maintenance of Services (652)	11,666	18
Maintenance of Meters (653)	3,380	19
Maintenance of Hydrants (654)	5,367	20
Maintenance of Other Plant (655)	1,036	21
<b>Total Transmission and Distribution Expenses</b>	<b>70,643</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,778	<b>22</b>
Accounting and Collecting Labor (902)	22,176	<b>23</b>
Supplies and Expenses (903)	1,050	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>25,004</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	52,503	<b>27</b>
Office Supplies and Expenses (921)	34,149	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	47,677	<b>30</b>
Property Insurance (924)	9,567	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	31,642	<b>33</b>
Regulatory Commission Expenses (928)	326	<b>34</b>
Miscellaneous General Expenses (930)	10,884	<b>35</b>
Transportation Expenses (933)	2,321	<b>36</b>
Maintenance of General Plant (935)	5,045	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>194,114</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>429,686</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		258,414	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,731	2
<b>Net property tax equivalent</b>		<b>256,683</b>	
Social Security		11,526	3
PSC Remainder Assessment		1,215	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>269,424</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.203270				3
County tax rate	mills		2.723747				4
Local tax rate	mills		4.288501				5
School tax rate	mills		14.307518				6
Voc. school tax rate	mills		1.358042				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.881078</b>				<b>10</b>
Less: state credit	mills		2.109947				11
<b>Net tax rate</b>	mills		<b>20.771131</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.288501</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.665560</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.954061</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.881078</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.872077</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.771131</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.114025</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,301,446</b>	14,301,446				22
Materials & Supplies	\$	<b>1,860</b>	1,860				23
<b>Subtotal</b>	\$	<b>14,303,306</b>	<b>14,303,306</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>14,303,306</b>	<b>14,303,306</b>				<b>26</b>
Assessment Ratio	dec.		0.997391				27
<b>Assessed Value</b>	\$	<b>14,265,989</b>	<b>14,265,989</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.114025</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>258,414</b>	<b>258,414</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	185,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>258,414</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	561,413	42,814	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>561,413</b>	<b>42,814</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	77,752		12
Structures and Improvements (321)	1,134,500	69,932	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	668,626	9,730	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,880,878</b>	<b>79,662</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,079		23
<b>Total Water Treatment Plant</b>	<b>5,079</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	58,425		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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)	2,300		601,927 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>2,300</b>	<b>0</b>	<b>601,927</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			77,752 12
Structures and Improvements (321)			1,204,432 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	6,410		671,946 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>6,410</b>	<b>0</b>	<b>1,954,130</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,079 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,079</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			58,425 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,337,241	1,462	26
Transmission and Distribution Mains (343)	7,855,548	222,438	27
Fire Mains (344)	0		28
Services (345)	1,310,674	64,831	29
Meters (346)	173,449	12,577	30
Hydrants (348)	873,051	31,630	31
Other Transmission and Distribution Plant (349)	2,645		32
<b>Total Transmission and Distribution Plant</b>	<b>11,611,033</b>	<b>332,938</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	56,939		34
Office Furniture and Equipment (391)	12,970	875	35
Computer Equipment (391.1)	39,741	4,327	36
Transportation Equipment (392)	40,031		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,305	4,395	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,840	105	42
SCADA Equipment (397.1)	75,526		43
Miscellaneous Equipment (398)	3,691	1,594	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>243,043</b>	<b>11,296</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,301,446</b>	<b>466,710</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>14,301,446</b>	<b>466,710</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,338,703 26
Transmission and Distribution Mains (343)			8,077,986 27
Fire Mains (344)			0 28
Services (345)	556		1,374,949 29
Meters (346)	3,598		182,428 30
Hydrants (348)			904,681 31
Other Transmission and Distribution Plant (349)			2,645 32
<b>Total Transmission and Distribution Plant</b>	<b>4,154</b>	<b>0</b>	<b>11,939,817</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			56,939 34
Office Furniture and Equipment (391)			13,845 35
Computer Equipment (391.1)			44,068 36
Transportation Equipment (392)			40,031 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,700 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			4,945 42
SCADA Equipment (397.1)			75,526 43
Miscellaneous Equipment (398)			5,285 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>254,339</b>
<b>Total utility plant in service directly assignable</b>	<b>12,864</b>	<b>0</b>	<b>14,755,292</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,864</b>	<b>0</b>	<b>14,755,292</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			24,953	<b>24,953</b>	1
February			22,398	<b>22,398</b>	2
March			24,743	<b>24,743</b>	3
April			26,053	<b>26,053</b>	4
May			31,012	<b>31,012</b>	5
June			29,305	<b>29,305</b>	6
July			39,127	<b>39,127</b>	7
August			31,200	<b>31,200</b>	8
September			31,251	<b>31,251</b>	9
October			26,411	<b>26,411</b>	10
November			25,239	<b>25,239</b>	11
December			26,167	<b>26,167</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>337,859</b>	<b>337,859</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,101	13
Less: Other utility use				2,154	14
Other utility use explanation:					15
Main breaks, lateral leaks and breaks, fire department training, water tower overflow, other miscellaneous					
Water pumped into distribution system				<b>333,604</b>	16
Less: Water sold				303,656	17
Losses and unaccounted for				<b>29,948</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>9%</b>	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				1,553	21
Date of maximum: 7/12/1998					22
Cause of maximum:					23
It was a hot, summer, weekend day.					
Minimum gallons pumped by all methods in any one day during reporting year				175	24
Date of minimum: 3/2/1998					25
Total KWH used for pumping for the year				1,413,143	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SUSSEX HEIGHTS	Well #1	1,295	12	91,700	Yes	<b>1</b>
SUSSEX ESTATES	Well #2	1,298	12	72,400	Yes	<b>2</b>
SPRING GREEN	Well #3	1,248	12	68,600	Yes	<b>3</b>
HICKORY WOODS	Well #4	1,230	18	380,400	Yes	<b>4</b>
CORPORATE CENTER	Well #5	1,245	18	324,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #3 FIRE PUMP	BOOSTER PUMP #1	BOOSTER PUMP #2	1
Location	W234 N6775 SALEM DRIVE	W234N6775 SALEM DRIVE	W234N6775 SALEM DRIVE	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1983	1983	1983	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	342	352	8
Pump Motor or Standby Engine Mfr	LINCOLN	U S ELECTRIC	U S ELECTRIC	9 10
Year Installed	1981	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CC BOOSTER PUMP #1	CC BOOSTER PUMP #2	WELL #1	14
Location	48N5589 EXECUTIVE DRIVE	48N5589 EXECUTIVE DRIVE	N69W23759 DONNA DRIVE	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	WORTHINGTON	18
Year Installed	1997	1997	1973	19
Type	OTHER	OTHER	OTHER	20
Actual Capacity (gpm)	1,000	1,000	352	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	WESHTINGHOUSE	22 23
Year Installed	1997	1997	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	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	WELL #2	WELL #3	WELL #4	1
Location	W241N6586 FIR STREET	W233N6048 LILAC DRIVE	V239N6046 MAPLE AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	FAIRBANKS-MORSE	GOULD	5
Year Installed	1987	1970	1989	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	269	330	895	8
Pump Motor or Standby Engine Mfr	NEWAY	NEUMAN	U S MOTOR	9 10
Year Installed	1996	1996	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			14
Location	W248N5589 EXECUTIVE DR			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULD			18
Year Installed	1997			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	783			21
Pump Motor or Standby Engine Mfr	PLUEGER			22 23
Year Installed	1997			24
Type	ELECTRIC			25
Horsepower	200			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3
Year constructed	1977	1988	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	109	110	6
Total capacity in gallons	1,000,000	250,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9000	0.9000	0.9000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	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	RESERVOIR AT WELL #5	WELLHOUSE #4		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1997			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0			6
Total capacity in gallons	250,000			7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9000	0.9000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		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	6.000	43,811	0	0	0	43,811	1
M	D	8.000	71,347	5,035	0	0	76,382	2
M	D	10.000	1,580	0	0	0	1,580	3
M	D	12.000	92,729	645	0	(367)	93,007	4
<b>Total Within Municipality</b>			<b>209,467</b>	<b>5,680</b>	<b>0</b>	<b>(367)</b>	<b>214,780</b>	
M	D	8.000	1,617	0	0	0	1,617	5
M	D	12.000	9,514	0	0	367	9,881	6
<b>Total Outside of Municipality</b>			<b>11,131</b>	<b>0</b>	<b>0</b>	<b>367</b>	<b>11,498</b>	
<b>Total Utility</b>			<b>220,598</b>	<b>5,680</b>	<b>0</b>	<b>0</b>	<b>226,278</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	330	0	0	0	330		1
M	1.000	1,875	83	1	0	1,957	167	2
M	1.250	8	0	0	(1)	7		3
M	1.500	8	0	0	0	8		4
M	2.000	15	1	0	0	16		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	5	0	0	0	5		8
M	8.000	42	0	0	0	42	25	9
<b>Total Utility</b>		<b>2,291</b>	<b>84</b>	<b>1</b>	<b>(1)</b>	<b>2,373</b>	<b>192</b>	

### METERS

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

#### 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	2,440	100	7	(5)	2,528	173	1
1.000	55	4	1	1	59	23	2
1.500	48	6	8	6	52	11	3
2.000	16	2	0	0	18	2	4
3.000	3	1	1	0	3	3	5
4.000	4	0	0	0	4	4	6
<b>Total:</b>	<b>2,566</b>	<b>113</b>	<b>17</b>	<b>2</b>	<b>2,664</b>	<b>216</b>	

#### 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	2,141	68	20	10	0	289	2,528	1
1.000	0	37	16	1	0	5	59	2
1.500	0	42	5	2	0	3	52	3
2.000	0	13	2	3	0	0	18	4
3.000	0	1	1	1	0	0	3	5
4.000	0	0	4	0	0	0	4	6
<b>Total:</b>	<b>2,141</b>	<b>161</b>	<b>48</b>	<b>17</b>	<b>0</b>	<b>297</b>	<b>2,664</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	520	16			536	2
<b>Total Fire Hydrants</b>	<b>520</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>536</b>	
<b>Flushing Hydrants</b>						
	0	3			3	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	

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

Number of hydrants operated during year:	536
Number of distribution system valves end of year:	1,138
Number of distribution valves operated during year:	438

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## WATER OPERATING SECTION FOOTNOTES

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

#### Account #625 - Maintenance of Pumping Plant

1998 included motor repairs of approximately \$2,300. Also, payroll applied to this account increased about \$4,600 over 1997 because of some general maintenance to the pumphouses such as painting and checking the heating units and vents.

#### Account #640 - Operation Labor

This account increased due to more time being spent on our meter exchange program and valve operation.

#### Account #651 - Maintenance of Mains

1998 included six separate repairs at approximately \$2,300 each

#### Account #652 - Maintenance of Services

1997 included one large repair job at a cost of \$9,011.

#### Account #654 - Maintenance of Hydrants

1998 included about the same dollar amounts for repairs; however, there were several of the repairs that were reimbursed by the person/company causing the damage.

#### Account #920 - Administrative and General Salaries

1998 included a sick leave payout of approximately \$14,000 to an employee that retired.

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

#### Account #321 Structures and Improvements

Approximately \$60,000 of the total additions are payments to various vendors for remodeling expenses for wellhouse #3 and finishing wellhouse #5. The remaining additions are the final payments for the construction of wellhouse #5.

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### Water Mains (Page W-15)

Mains were added by developers in 1998.

The adjustment represents 890 feet of main transferred into the municipality and 1,257 feet that was incorrectly reported as an addition within the municipality in 1997 but should have been outside the municipality.

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### Water Services (Page W-16)

The adjustment is for one service that should have been a retirement in 1997 as pointed out in the 1997 analytical review letter.

Services were added by developers as well as by the Village.

Services installed by developers are capitalized using the actual costs paid by the developer including engineering fees. During 1998, 82 services were added by developers and the total cost for these was \$59,040.

Services added by the Village are capitalized using the actual costs.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-17)

Adjustments to the number of utility owned meters are corrections based on the known number of customers and the in stock meters.

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### Hydrants and Distribution System Valves (Page W-18)

The number of distribution valves operated during 1998 was less than 50% of the total number of valves because we had been emphasizing our meter testing program in prior years. We did not get up to the 50% mark but have shown an improvement in the number of valves operated. We will continue to work toward getting the recommended amount each year.

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