



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WATERTOWN WATER COMMISSION

Principal Office: 806 SOUTH FIRST STREET
P.O. BOX 4
WATERTOWN, WI 53094-0004

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: WATERTOWN WATER COMMISSION

Utility Address: 806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 53094-0004

When was utility organized? 9/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JUDITH ANN HERZOG

Title: FINANCIAL ADMINISTRATOR

Office Address: WATERTOWN WATER COMMISSION

806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 50394-0004

Telephone: (920) 262 - 4075 EXT 14

Fax Number: (920) 262 - 4077

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: MR CHUCK CEDERGREN CPA

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 256

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 1/22/1999

Period covered by most recent audit: 1/1/98 THRU 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL C OLESEN

Title: MANAGER

Office Address: WATERTOWN WATER COMMISSION

806 S FIRST ST

P.O. BOX 4

WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4075 EXT 20

Fax Number: (920) 262 - 4077

E-mail Address:

Name of utility commission/committee: WATERTOWN WATER COMMISSION

Names of members of utility commission/committee:

MR JAMES BECKER, PRESIDENT

MR MARK FRYE

MR BRUCE KASTEN, SECRETARY

MR WILLIAM KWAPIL

MR PAUL TROMBINO, III

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name: WATERTOWN WATER COMMISSION

806 S FIRST ST

P.O. BOX 4

WATERTOWN, WI 53094

Contact Person: MRS JUDITH A HERZOG

Title: FINANCIAL ADMINISTRATOR

Telephone: (920) 262 - 4075 EXT 14

Fax Number: (920) 262 - 4077

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)	2,210,841	2,195,382	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	901,584	936,015	2
Depreciation Expense (403)	331,191	301,210	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	310,111	272,877	5
Total Operating Expenses	1,542,886	1,510,102	
Net Operating Income	667,955	685,280	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	667,955	685,280	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,141)	(2,051)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	80,639	91,552	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	78,498	89,501	
Total Income	746,453	774,781	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,631	1,121	13
Total Miscellaneous Income Deductions	1,631	1,121	
Income Before Interest Charges	744,822	773,660	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	179,255	162,505	14
Amortization of Debt Discount and Expense (428)	5,300	5,300	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	184,555	167,805	
Net Income	560,267	605,855	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,863,010	5,257,155	20
Balance Transferred from Income (433)	560,267	605,855	21
Miscellaneous Credits to Surplus (434)	(22,697)	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,400,580	5,863,010	

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):		
INTEREST EARNED ON INVESTMENTS & SPECIAL FUNDS SAVINGS ACCT	80,639	5
Total (Acct. 419):	80,639	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
SPECIAL ACCOUNT SET UP BY P.S.C. FOR NON-CHARGEABLE AMOUNTS		8
RELATED TO OFFICE EXPENSES	1,631	9
Total (Acct. 426):	1,631	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR ADJ	(22,697)	10
Total (Acct. 434):	(22,697)	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	19,667				19,667	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	851				851	3
Materials	896				896	4
Taxes					0	5
Other (list by major classes):						
TRUCK EXP	260				260	6
DIGGING EXP	8,120				8,120	7
SEWER & STREET OPENING PERMITS	11,681				11,681	8
Total costs and expenses	21,808	0	0	0	21,808	
Net income (or loss)	(2,141)	0	0	0	(2,141)	

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	2,210,841	0	0	0	2,210,841	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,210,841	0	0	0	2,210,841	

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	385,387		385,387	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	946		946	6
Other nonutility expenses			0	7
Water utility plant accounts	25,176		25,176	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	5,642		5,642	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	417,151	0	417,151	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,943,922	15,947,735	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,986,471	2,720,861	2
Net Utility Plant	13,957,451	13,226,874	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,957,451	13,226,874	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	750	750	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,134,053	594,742	9
Total Other Property and Investments	1,134,803	595,492	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	255,355	505,302	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	592,323	594,171	15
Other Accounts Receivable (143)	6,951	61,920	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	95,928	128,337	18
Materials and Supplies (151-163)	68,707	70,263	19
Prepayments (165)	27,197	24,832	20
Interest and Dividends Receivable (171)	10,380	5,000	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,056,841	1,389,825	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	65,697	70,997	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	65,697	70,997	
Total Assets and Other Debits	16,214,792	15,283,188	

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)	2,266,846	1,813,393	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,400,580	5,863,010	28
Total Proprietary Capital	8,667,426	7,676,403	
LONG-TERM DEBT			
Bonds (221-222)	3,320,000	3,495,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,320,000	3,495,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	77,840	111,523	33
Payables to Municipality (233)	0	2,431	34
Customer Deposits (235)			35
Taxes Accrued (236)	291,020	256,680	36
Interest Accrued (237)	31,200	30,400	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	10,472	6,459	40
Miscellaneous Current and Accrued Liabilities (242)	6,041	14,311	41
Total Current and Accrued Liabilities	416,573	421,804	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	2,930	2,931	43
Other Deferred Credits (253)	11,200	(11,500)	44
Total Deferred Credits	14,130	(8,569)	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,796,663	3,698,550	49
Total Liabilities and Other Credits	16,214,792	15,283,188	

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)	16,761,224	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)	182,698				7
Total Utility Plant	16,943,922	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,986,471	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,986,471	0	0	0	
Net Utility Plant	13,957,451	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,720,861				2,720,861	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	331,191				331,191	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,838				16,838	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	844				844	10
Other credits (specify):						11
ADJ PRIOR YEAR ERROR	3,884				3,884	12
Total credits	352,757	0	0	0	352,757	13
Debits during year						14
Book cost of plant retired	49,728				49,728	15
Cost of removal	37,418				37,418	16
Other debits (specify):						17
					0	18
Total debits	87,146	0	0	0	87,146	19
Balance End of Year	2,986,472	0	0	0	2,986,472	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND	750			750	2
Total Nonutility Property (121)	750	0	0	750	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	750	0	0	750	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	68,707	70,263	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	68,707	70,263	

**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)				
96 REVENUE BONDS	5,300	428	65,697	1
Total			<u><u>65,697</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	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	1,813,393	1
Changes during year (explain):		
PLANT CONTRIBUTED BY MUNICIPALITY	453,453	2
Balance end of year	<u><u>2,266,846</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	07/01/1996	11/01/2011	5.00%	3,320,000	1
Total Bonds (Account 221):				3,320,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>3,320,000</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	256,680	1
Accruals:		
Charged water department expense	310,111	2
Charged electric department expense		3
Charged sewer department expense	8,144	4
Other (explain):		
NONE		5
Total Accruals and other credits	318,255	
Taxes paid during year:		
County, state and local taxes	250,521	6
Social Security taxes	30,380	7
PSC Remainder Assessment	3,014	8
Other (explain):		
NONE		9
Total payments and other debits	283,915	
Balance end of year	291,020	

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)					
1996 REVENUE BONDS	30,400	179,255	178,455	31,200	1
Subtotal	30,400	179,255	178,455	31,200	
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	30,400	179,255	178,455	31,200	

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	3,698,550	0	0	0	0	3,698,550	1
Add credits during year:							
For Services	25,170					25,170	2
For Mains	66,700					66,700	3
Other (specify):							
NONE						0	4
HYDRANTS	6,243					6,243	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,796,663	0	0	0	0	3,796,663	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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	
Sinking Funds (125):		
SPECIAL REDEMPTION FUND	260,388	3
DEPRECIATION FUND	330,504	4
RESERVE FUND	444,918	5
PCS INCOME	40,000	6
Total (Acct. 125):	1,075,810	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
RETIREMENT	58,243	8
Total (Acct. 128):	58,243	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	590,278	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
ACCOUNTS RECEIVABLE WATER PENALTY	2,045	15
Total (Acct. 142):	592,323	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	6,951	17
Other (specify):		
NONE		18
Total (Acct. 143):	6,951	
Receivables from Municipality (145):		
WATER BILLS ON TAX ROLL	77,257	19
SEWER OWES FOR JOINT METER EXPENSES	13,915	20
MISC A/R INVOICES PUT ON TAX ROLL	4,756	21
Total (Acct. 145):	95,928	
Prepayments (165):		
INSURANCE	27,197	22
Total (Acct. 165):	27,197	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		28
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PREPAID REVENUES	11,200	29
Total (Acct. 253):	11,200	

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	15,950,507	0	0	0	15,950,507	1
Materials and Supplies	69,485	0	0	0	69,485	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,853,666	0	0	0	2,853,666	4
Customer Advances for Construction	2,931				2,931	5
Contributions in Aid of Construction	3,747,606	0	0	0	3,747,606	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	9,415,789	0	0	0	9,415,789	
Net Operating Income	667,955	0	0	0	667,955	8
Net Operating Income as a percent of Average Net Rate Base						
	7.09%	N/A	N/A	N/A	7.09%	

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	2,040,119	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,131,795	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,171,914	
Net Income		
Net Income	560,267	5
 Percent Return on Proprietary Capital	 6.86%	

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

Income Statement (Page F-01)

Income Statement Account Details (Page F-02)

434 - REVERSE RENTAL FEES RECORDED IN 1997 PER AUDIT ADJUSTMENT FROM VIRCHOW KRAUSE & CO.

Balance Sheet (Page F-06)

252 - MONEY HELD AS ADVANCE UNTIL WATER IS HOOKED UP. THEN IT IS REFUNDED TO CUSTOMER.

Bonds (Accts. 221 and 222) (Page F-14)

INTEREST RATE IS VARIABLE 4.25% TO 5.70%. i PUT AVERAGE IN BECAUSE COMPUTER WOULD NOT TAKE TWO INTEREST RATES.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

November 26, 1999

Mrs. Judith Ann Herzog, Financial Administrator
Watertown Water Commission
806 South First Street
P.O. Box 4
Watertown, WI 50394-0004

Re: 1998 Analytical Review DWCCA 6230 ELE

Dear Mrs. Herzog:

The analytical review letter you received from the Public Service Commission (PSC), dated July 23, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

It is not necessary to respond to the water loss item. Mike Oleson of your utility has contacted Peter Feneht of our staff regarding this matter.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by December 10, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Elaine Engelke at (608) 266-3768.

Sincerely,

Clarence E. Mouglin
Compliance Program Manager
Division of Water, Compliance, and Consumer Affairs

CEM:tlk:w:\compl\mouglin\1998 AR response letters\6230 no response.doc

Enclosure

cc: Mr. James Becker, President (w/out enclosure)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Talked to Judy on 11/29/99

Item 1: Remainder of \$ additions to Account 397 are is new SCADA equipment.

Item 2: Mains and services were financed by utility or developer.

Contributions were from developer.

Item 3: Per Peter F 11/24/99:

Mike Oleson, manager of Watertown Water Utility, (920) 262 - 4075, ext. 20, (7am - 3:30 pm, M-F)

On 10/27/99 Mike described to me what they have been doing to reduce unaccounted water. They have hired Specialty Leak Locators regularly or on as-needed basis. They are increasing their meter exchange program for residential, commercial and industrial. They have purchased large meters for changing out and testing the wellhead meters.

Item 4: noted

Item 5: They have a new system that automatically allocates meters by size. The adjustments were manual corrections the first year of new system.

Item 6: noted

ele

July 23, 1999

Mrs. Judith Ann Herzog, Financial Administrator
Watertown Water Commission
806 South First Street
P.O. Box 4
Watertown, WI 50394-0004

1998 Analytical Review DWCCA-6230-ELE

Dear Mrs. Herzog:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$321,369 reported as an addition to Account 397, Communication Equipment, page W-9. The explanation provided indicated \$3290 was for a voice main system. Please provide an explanation for the remaining \$318,079 added to Account 397.

2. During our review, we noted additions to both water mains, page W-17 and water services, page W-18. However, no explanation of how these mains and services additions were financed was provided in the footnotes as requested by the schedule head note. We also noted contributions for both mains and services reported in Account 271, Contributions in Aid of Construction, page F-18. Please provide an explanation of who paid for the mains and services, and if they were assessed against the property owner.

FINANCIAL SECTION FOOTNOTES

3. During our review, we noted a 20% water loss reported on page W-12. An explanation is provided that part of the loss is due to "rural fires". Please note, in the future, gallons used for fighting rural fires can be reported in the Utility Use field and will bring down the total gallons lost.

4. We noted your footnote to the Bonds schedule, page F-14, which indicates you have averaged the interest rates because the computer program takes only one rate. As indicated in headnote No. 2 to that schedule, that was the correct procedure to follow.

5. We noted adjustments reported on the Meters schedule, page W-19; however, an explanation of the adjustments is not provided as requested in Edit Check No. 2. Please provide an explanation of the adjustments reported to the Meters schedule.

6. Page W-8, line 5, column (c), reports a \$4,171 addition to Account 311, Structures and Improvements for Source of Supply Plant. This is an account which was previously not used by the water utility. A depreciation rate of 2.70 percent is authorized for Account 311, effective January 1, 1999. The depreciation rate of 2.70 percent is based upon service life of 37 years and no net salvage.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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cc: Mr. James Becker, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,161,060	1
Total Sales of Water	2,161,060	
Other Operating Revenues		
Forfeited Discounts (470)	18,970	2
Miscellaneous Service Revenues (471)	1,030	3
Rents from Water Property (472)	13,778	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,003	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	49,781	
Total Operating Revenues	2,210,841	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	9,865	8
Pumping Expenses (620-633)	231,474	9
Water Treatment Expenses (640-652)	109,708	10
Transmission and Distribution Expenses (660-678)	231,774	11
Customer Accounts Expenses (901-905)	27,828	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	290,935	14
Total Operation and Maintenance Expenses	901,584	
Other Operating Expenses		
Depreciation Expense (403)	331,191	15
Amortization Expense (404-407)		16
Taxes (408)	310,111	17
Total Other Operating Expenses	641,302	
Total Operating Expenses	1,542,886	
NET OPERATING INCOME	667,955	

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	10	92	553	1
Commercial	71	8,929	7,988	2
Industrial	3	16	141	3
Total Unmetered Sales to General Customers (460)	84	9,037	8,682	
Metered Sales to General Customers (461)				
Residential	6,254	375,760	886,567	4
Commercial	717	224,765	381,305	5
Industrial	68	286,369	387,141	6
Total Metered Sales to General Customers (461)	7,039	886,894	1,655,013	
Private Fire Protection Service (462)	40		18,421	7
Public Fire Protection Service (463)	1		442,331	8
Other Sales to Public Authorities (464)	50	21,258	36,613	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 7,214	 917,189	 2,161,060	

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)	442,331	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)	442,331	
Forfeited Discounts (470):		
Customer late payment charges	18,970	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	18,970	
Miscellaneous Service Revenues (471):		
SERVICE TURN ONS	1,030	7
Total Miscellaneous Service Revenues (471)	1,030	
Rents from Water Property (472):		
PRIMCO & INDUS	13,778	8
Total Rents from Water Property (472)	13,778	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,003	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	16,003	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	917	1
Operation Labor and Expenses (601)	8,466	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	482	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	9,865	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	145,080	17
Pumping Labor and Expenses (624)	20,560	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	58,663	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	7	23
Maintenance of Power Production Equipment (632)	671	24
Maintenance of Pumping Equipment (633)	6,493	25
Total Pumping Expenses	231,474	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	47,136	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	54,944	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	7,628	33
Total Water Treatment Expenses	109,708	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,943	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	20,520	36
Meter Expenses (663)	25,874	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	51,525	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,369	43
Maintenance of Transmission and Distribution Mains (673)	71,618	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	20,105	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	37,820	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	231,774	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	(155)	50
Meter Reading Labor (902)	7,283	51
Customer Records and Collection Expenses (903)	20,700	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	27,828	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	73,748	56
Office Supplies and Expenses (921)	19,672	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	12,204	59
Property Insurance (924)	13,603	60
Injuries and Damages (925)	8,505	61
Employee Pensions and Benefits (926)	95,776	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,185	65
Rents (931)		66
Maintenance of General Plant (932)	61,242	67
Total Administrative and General Expenses	290,935	
 Total Operation and Maintenance Expenses	 901,584	

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		290,992	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,144	2
Net property tax equivalent		282,848	
Social Security		24,249	3
PSC Remainder Assessment		3,014	4
Other (specify): NONE			5
Total tax expense		310,111	

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			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.208340				2
County tax rate	mills		3.930620				3
Local tax rate	mills		7.432260				4
School tax rate	mills		11.520770				5
Voc. school tax rate	mills		1.541790				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.633780				9
Less: state credit	mills		1.893370				10
Net tax rate	mills		22.740410				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.432260				12
Combined School Tax Rate	mills		13.062560				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		20.494820				15
Total Tax Rate	mills		24.633780				16
Ratio of Local and School Tax to Total	dec.		0.831980				17
Total tax net of state credit	mills		22.740410				18
Net Local and School Tax Rate	mills		18.919573				19
Utility Plant, Jan. 1	\$	15,947,735	15,947,735				20
Materials & Supplies	\$	70,262	70,262				21
Subtotal	\$	16,017,997	16,017,997				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	16,017,997	16,017,997				24
Assessment Ratio	dec.		0.960200				25
Assessed Value	\$	15,380,481	15,380,481				26
Net Local & School Rate	mills		18.919573				27
Tax Equiv. Computed for Current Year	\$	290,992	290,992				28
Tax Equivalent per 1994 PSC Report	\$	239,683					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	290,992					31

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	106,710	2,547	4
Structures and Improvements (311)	0	4,171	5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	478,229		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	895,739	6,718	
PUMPING PLANT			
Land and Land Rights (320)	20,662		12
Structures and Improvements (321)	267,296	20,518	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	39,101		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	458,543		17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,567		20
Total Pumping Plant	806,381	20,518	
WATER TREATMENT PLANT			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	1,468,406	474,166	22
Water Treatment Equipment (332)	1,218,497	56,739	23
Total Water Treatment Plant	2,703,345	530,905	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	29,763		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)			109,257	4
Structures and Improvements (311)			4,171	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			478,229	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	902,457	
PUMPING PLANT				
Land and Land Rights (320)			20,662	12
Structures and Improvements (321)			287,814	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			39,101	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			458,543	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,567	20
Total Pumping Plant	0	0	826,899	
WATER TREATMENT PLANT				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)			1,942,572	22
Water Treatment Equipment (332)			1,275,236	23
Total Water Treatment Plant	0	0	3,234,250	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			29,763	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,067,102		26
Transmission and Distribution Mains (343)	6,479,846	577,257	27
Fire Mains (344)	0		28
Services (345)	1,074,190	84,339	29
Meters (346)	661,052	73,373	30
Hydrants (348)	870,158	86,552	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,182,111	821,521	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	133,341	28,890	34
Office Furniture and Equipment (391)	16,843	3,884	35
Computer Equipment (391.1)	50,040	5,531	36
Transportation Equipment (392)	130,497	1,142	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	89,735	2,152	39
Laboratory Equipment (395)	7,814		40
Power Operated Equipment (396)	45,409		41
Communication Equipment (397)	78,536	321,369	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	552,215	362,968	
Total utility plant in service directly assignable	15,139,791	1,742,630	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,139,791	1,742,630	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,067,102 26
Transmission and Distribution Mains (343)	264	(64,161)	6,992,678 27
Fire Mains (344)			0 28
Services (345)	1,122	(1,176)	1,156,231 29
Meters (346)	48,342	(132)	685,951 30
Hydrants (348)		(6,000)	950,710 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	49,728	(71,469)	10,882,435
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)		(1,665)	160,566 34
Office Furniture and Equipment (391)			20,727 35
Computer Equipment (391.1)			55,571 36
Transportation Equipment (392)			131,639 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)		1,665	93,552 39
Laboratory Equipment (395)			7,814 40
Power Operated Equipment (396)			45,409 41
Communication Equipment (397)			399,905 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	915,183
Total utility plant in service directly assignable	49,728	(71,469)	16,761,224
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	49,728	(71,469)	16,761,224

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	2.50%	52	1
Collecting and Impounding Reservoirs (312)	31,316	1.67%	1,137	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	80,904	2.94%	14,060	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	75,898	1.77%	4,297	6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	188,118		19,546	
PUMPING PLANT				
Structures and Improvements (321)	102,839	2.43%	6,745	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	42,188	4.42%	1,728	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	244,773	4.42%	20,268	12
Diesel Pumping Equipment (326)	576	4.29%	95	13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	16,148	4.29%	797	15
Total Pumping Plant	406,524		29,633	
WATER TREATMENT PLANT				
Structures and Improvements (331)	179,657	2.50%	42,637	16
Water Treatment Equipment (332)	281,267	3.24%	40,398	17
Total Water Treatment Plant	460,924		83,035	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	214,762	1.86%	19,848	19
Transmission and Distribution Mains (343)	694,753	0.93%	62,647	20
Fire Mains (344)	0	0.00%		21
Services (345)	156,168	2.09%	23,308	22
Meters (346)	280,584	5.00%	33,675	23
Hydrants (348)	66,209	1.59%	14,476	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	1,412,476		153,954	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					52	1
312					32,453	2
313					0	3
314					94,964	4
315					0	5
316					80,195	6
317					0	7
	0	0	0	0	207,664	
321					109,584	8
322					0	9
323					43,916	10
324					0	11
325					265,041	12
326					671	13
327					0	14
328					16,945	15
	0	0	0	0	436,157	
331					222,294	16
332					321,665	17
	0	0	0	0	543,959	
341					0	18
342					234,610	19
343	264		225		757,361	20
344					0	21
345	1,122	29,520			148,834	22
346	48,342		366		266,283	23
348		7,785			72,900	24
349					0	25
	49,728	37,305	591	0	1,479,988	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	15,740	2.27%	3,317	26
Office Furniture and Equipment (391)	5,390	5.88%	1,105	27
Computer Equipment (391.1)	47,830	25.00%	13,202	28
Transportation Equipment (392)	97,560	10.56%	13,841	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	38,838	5.88%	5,438	31
Laboratory Equipment (395)	5,609	5.88%	459	32
Power Operated Equipment (396)	15,731	6.07%	2,756	33
Communication Equipment (397)	26,121	9.09%	21,743	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	<u>252,819</u>		<u>61,861</u>	
Total accum. prov. directly assignable	<u>2,720,861</u>		<u>348,029</u>	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>2,720,861</u></u>		 <u><u>348,029</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390			3	(1,666)	17,394	26
391				3,884	10,379	27
391.1					61,032	28
392			250		111,651	29
393					0	30
394				1,666	45,942	31
395					6,068	32
396				(14)	18,473	33
397		113		13	47,764	34
397.1					0	35
398					0	36
399					0	37
	0	113	253	3,883	318,703	
	49,728	37,418	844	3,883	2,986,471	
					0	38
	49,728	37,418	844	3,883	2,986,471	

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			98,200	98,200	1
February			86,799	86,799	2
March			95,431	95,431	3
April			103,716	103,716	4
May			104,006	104,006	5
June			103,221	103,221	6
July			112,653	112,653	7
August			109,574	109,574	8
September			106,602	106,602	9
October			97,127	97,127	10
November			85,606	85,606	11
December			91,733	91,733	12
Total for year	0	0	1,194,668	1,194,668	
Less: Measured or estimated water used in main flushing and water treatment during year				34,445	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,160,223	16
Less: Water sold				917,189	17
Losses and unaccounted for				243,034	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
LARGE WATER MAIN BREAKS AND RURAL FIRES					
Maximum gallons pumped by all methods in any one day during reporting year				6,750	21
Date of maximum: 9/10/1998					22
Cause of maximum:					23
FLUSH HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				2,359	24
Date of minimum: 11/30/1998					25
Total KWH used for pumping for the year				1,021,293	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)	
806 S FIRST ST	1	1,000	20	241	Yes	1
WATER ST	3	745	10	252	Yes	2
WESTERN AVE	4	725	16	1,159	Yes	3
806 S FIRST ST	5	712	16	1,330	Yes	4
LAFAYETTE ST	6	703	18	878	Yes	5
WEST ST	7	750	20	413	Yes	6

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	1	3	4	1
Location	806 S FIRST ST	597 S WATER ST	407 WESTERN AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	LAYNE	5
Year Installed	1990	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,800	1,400	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1986	1986	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	25	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6	7	14
Location	806 S FIRST ST	404 MONROE ST	870 WEST ST	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1997	1984	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,000	1,500	1,075	21
Pump Motor or Standby Engine Mfr	US	US	LAYNE	23
Year Installed	1994	1997	1984	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	8		1
Location	137 HOSPITAL DR		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	US		5
Year Installed	1997		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,300		8
Pump Motor or Standby Engine Mfr	US		10
Year Installed	1997		11
Type	ELECTRIC		12
Horsepower	100		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST	HOSPITAL DR	RAW	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1966	1995	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	145	85	15	6
Total capacity in gallons	300,000	300,000	360,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	1.6000	8.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TREATMENT	WEST	WEST ST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1952	1959	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	15	117	110	6
Total capacity in gallons	324,000	300,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	BOOSTER STATION	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	8.1000	8.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	20	0	0	0	20	1	
M	D	4.000	30,132	20	0	0	30,152	2	
M	D	6.000	317,130	1,660	220	0	318,570	3	
M	D	8.000	93,808	4,570	0	0	98,378	4	
M	S	8.000	3,097	0	0	0	3,097	5	
M	D	10.000	34,774	0	0	0	34,774	6	
M	S	10.000	3,273	0	0	0	3,273	7	
M	S	12.000	3,043	0	0	0	3,043	8	
M	T	12.000	31,624	7,498	0	0	39,122	9	
M	T	14.000	1,090	0	0	0	1,090	10	
M	S	16.000	70	0	0	0	70	11	
M	T	16.000	7,883	0	0	0	7,883	12	
M	S	18.000	85	0	0	0	85	13	
Total Within Municipality			526,029	13,748	220	0	539,557		
Total Utility			526,029	13,748	220	0	539,557		

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)	
L	0.625	1,806	0	57	0	1,749		1
M	0.750	2,910	0	3	0	2,907		2
M	1.000	1,507	79	0	0	1,586		3
M	1.250	11	0	0	0	11		4
M	1.500	274	5	0	0	279		5
L	1.500	13	0	0	0	13		6
L	2.000	6	0	0	0	6		7
M	2.000	76	5	1	0	80		8
M	4.000	38	1	0	0	39		9
M	6.000	34	1	0	0	35		10
M	8.000	5	0	0	0	5		11
M	10.000	2	0	0	0	2		12
Total Utility		6,682	91	61	0	6,712	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,782	788	749	(29)	6,792	840	1
0.750	197	119	2	(19)	295	4	2
1.000	214	56	18	9	261	28	3
1.500	125	20	6	(2)	137	7	4
2.000	77	0	3	22	96	7	5
3.000	37	6	2	(6)	35	5	6
4.000	39	2	8	(11)	22	9	7
6.000	11	0	0	(4)	7	5	8
Total:	7,482	991	788	(40)	7,645	905	

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	6,069	399	29	18	29	248	6,792	1
0.750	225	31	2	1	0	36	295	2
1.000	22	140	13	7	12	67	261	3
1.500	4	87	6	6	2	32	137	4
2.000	0	63	13	6	0	14	96	5
3.000	0	10	3	5	0	17	35	6
4.000	0	4	11	4	0	3	22	7
6.000	0	4	3	0	0	0	7	8
Total:	6,320	738	80	47	43	417	7,645	

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	946	25			971	2
Total Fire Hydrants	946	25	0	0	971	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,987
Number of distribution system valves end of year:	1,870
Number of distribution valves operated during year:	1,462

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

624 - LABOR EXPENSE INCREASED IN 1998 BECAUSE OF MORE PAPERWORK INVOLVED IN DOING JOB.

632 - NO WELL REHAB WORK DONE IN 1998.

633 - WOULD BE LESS BECAUSE IN 1997 WE HAD RUST ENG DO AN ANALYSIS FOR WIS-PAK

641 - MORE CHEMICALS WERE PURCHASED IN 1998 THAN 1997.

642 - INDUSTRIAL COST RECOVERY CHARGED BY SEWER UTILITY FOR BACKWASH WAS UP IN 1998 BY 9,900.

652 - ELECTRICAL WORK FOR CHLORINE CONTROL AT WELL #8, AND EXPENSES FOR MAINTAINING CHLORINE PUMPS.

672 - NO PAINTING IN 1998 ON TOWERS OR RESERVOIRS.

673 - LESS BECAUSE WE DID NOT HAVE AS MANY WATERMAIN BREAKS IN 1998 AND LESS OVERTIME WAS PAID OUT.

677 - INCREASE BECAUSE WE STARTED HYDRANT PAINTING IN 1998.

928 - NO EXPENSES PAID TO PSC IN 1998.

932 - TUCK POINTED MAIN OFFICE BLDG., SEALED MAIN OFFICE BLDG WITH CHEMPROBE, AND MAINT. WORK ON MAINTENANCE SHOP BUILDING.

Water Utility Plant in Service (Page W-08)

343, 345, 346 - COLUMN F - REVERSE SOUTH CONCORD AVE PROJECT MISTAKENLY REPORTED AS CIAC IN 1997. THE UTILITY ACTUALLY PAID FOR THIS PROJECT.

390, 394 - COLUMN F - ADJUST BALANCE FIRST OF YEAR TO AGREE WITH GENERAL LEDGER FOR THESE ACCOUNTS. WE MUST HAVE APPLIED AN AMOUNT TO THE WRONG ACCOUNT IN 1997.

390 - BLACKTOP PARKING LOT MAIN PLANT - \$9020, BUILD CONTROL ROOM TO HOUSE SCADA SYSTEM AT MAIN PLANT - \$13315, NEW FRONT DOOR AT MAIN PLANT -\$1140, 8 NEW WINDOWS AT MAIN PLANT - \$2770, AND ELECTRICAL WORK FOR CONTROL ROOM - \$2445.

391 - REBOOK PLANT THAT WAS RETIRED IN ERROR.

3911 - WINDOWS NT SERVER, WORKSTATION AND RELATED SOFTWARE - \$5531.

392 - USED TRUCK \$500.00, TAILGATE PROTECTORS, TRAILER HITCHES, AND BED MAT FOR TRUCKS \$642.

394 - 2 - 4 1/2" DIFFUSERS(HYDRANT) - \$951, VALVE LOCATOR - \$370, AND HOIST - \$831.

397 - VOICE MAIL SYSTEM \$3290.

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

390, 394, 396, 397, COLUMN I - ADJUSTED BALANCE FIRST OF YEAR TO AGREE WITH GENERAL LEDGER.

391 - COLUMN I - TO REBOOK PLANT THAT WAS RETIRED IN ERROR.

346 - COLUMN F - COST OF REPLACING HYDRANTS IN 1998 WAS BOOKED IN GENERAL LEDGER BUT COST OF REMOVAL WAS MISSED SO WE WILL ADJUST ON 1999 BOOKS AND PSC REPORT. WAS CAUGHT AFTER FINANCIAL STATEMENTS WERE PRINTED FOR 1998.
