



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

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: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Utility Address: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: THOMAS C MEIER P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

Telephone: (920) 448 - 2808

Fax Number: (920) 448 - 2850

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: JONET & FOUNTAIN LLP

Title:

Office Address: JONET & FOUNTAIN LLP

200 S WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: THOMAS C MEIER, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1649 WEBSTER AVENUE
GREEN BAY, WI 54301

Telephone: (920) 448 - 2808

Fax Number: (920) 448 - 2850

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

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: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,119,924	1,040,359	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	645,444	519,194	2
Depreciation Expense (403)	142,370	141,582	3
Amortization Expense (404-407)	20,000	20,000	4
Taxes (408)	119,658	115,313	5
Total Operating Expenses	927,472	796,089	
Net Operating Income	192,452	244,270	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	192,452	244,270	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,891	3,320	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	23,891	3,320	
Total Income	216,343	247,590	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	216,343	247,590	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,785	10,055	14
Amortization of Debt Discount and Expense (428)	3,519	3,519	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	82,755	55,782	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	93,059	69,356	
Net Income	123,284	178,234	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,845,149	1,666,915	20
Balance Transferred from Income (433)	123,284	178,234	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,968,433	1,845,149	

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 income	23,891	5
Total (Acct. 419):	23,891	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,119,924	0	0	0	1,119,924	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	1,119,924	0	0	0	1,119,924	

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	151,637	27,630	179,267	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	23,494	3,246	26,740	7
Water utility plant accounts	13,141	2,592	15,733	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	33,468	(33,468)	0	18
All other accounts			0	19
Total Payroll	221,740	0	221,740	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	7,388,620	7,010,852	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,623,465	1,589,450	2
Net Utility Plant	5,765,155	5,421,402	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	5,765,155	5,421,402	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	126,592		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)	728,989	27,251	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	100,134	85,819	15
Other Accounts Receivable (143)	142,461	144,282	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	9,637	9,742	18
Materials and Supplies (151-163)	35,358	42,671	19
Prepayments (165)	6,017	9,677	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,149,488	319,742	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,287	19,277	24
Other Deferred Debits (182-186)	0	20,000	25
Total Deferred Debits	37,287	39,277	
Total Assets and Other Debits	6,951,930	5,780,421	

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)	29,326	29,326	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,968,433	1,845,149	28
Total Proprietary Capital	1,997,759	1,874,475	
LONG-TERM DEBT			
Bonds (221-222)	60,000	120,000	29
Advances from Municipality (223)	2,575,000	1,215,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,635,000	1,335,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	53,052	11,573	33
Payables to Municipality (233)	142,371	483,623	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	112,727	103,555	36
Interest Accrued (237)	40,244	8,704	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	349,978	609,039	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
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)	1,969,193	1,961,907	49
Total Liabilities and Other Credits	6,951,930	5,780,421	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,388,620	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
Total Utility Plant	7,388,620	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,623,465	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	1,623,465	0	0	0	
Net Utility Plant	5,765,155	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	1,589,450				1,589,450	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	142,370				142,370	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,228				16,228	6
Accruals charged other						7
accounts (specify):						8
Dep on computers charged sewer	1,945				1,945	9
Salvage	3,582				3,582	10
Other credits (specify):						11
					0	12
Total credits	164,125	0	0	0	164,125	13
Debits during year						14
Book cost of plant retired	118,560				118,560	15
Cost of removal	6,900				6,900	16
Other debits (specify):						17
Adj meter credit -see W-10 footnote	4,650				4,650	18
Total debits	130,110	0	0	0	130,110	19
Balance End of Year	1,623,465	0	0	0	1,623,465	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):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	35,358	42,671 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	35,358	42,671

**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)				
Mortgage Revenue Bonds 11/77	1,757	879	878	1
Promisory Note 12/95	11,520	1440	10,080	2
Promisory Note 6/93	6,000	1200	4,800	3
Promisory Note 7/98	21,529	0	21,529	4
Total			37,287	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>29,326</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)	
Mortgage Revenue	11/01/1977	11/01/1999	5.90%	60,000	1
Total Bonds (Account 221):				60,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>60,000</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)	
Advances (223)					
Promisory Note	12/15/1995	06/01/2005	4.33%	660,000	1
Promisory Note	07/01/1998	06/01/2008	4.36%	1,510,000	2
Promisory Note	06/01/1993	04/01/2003	4.46%	405,000	3
Total for Account 223				<u>2,575,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	103,555	1
Accruals:		
Charged water department expense	119,658	2
Charged electric department expense		3
Charged sewer department expense	6,462	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>126,120</u>	
Taxes paid during year:		
County, state and local taxes	103,555	6
Social Security taxes	12,100	7
PSC Remainder Assessment	1,293	8
Other (explain):		
NONE		9
Total payments and other debits	<u>116,948</u>	
Balance end of year	<u><u>112,727</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bond 1977	590	6,785	7,080	295	1
Subtotal	590	6,785	7,080	295	
Advances from Municipality (223)					
Promisory Note 06/01/1993	5,430	19,644	20,335	4,739	2
Promisory Note 12/15/1995	2,684	30,315	30,585	2,414	3
Promisory Note 7/1/1998		32,796	0	32,796	4
Subtotal	8,114	82,755	50,920	39,949	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,704	89,540	58,000	40,244	

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	1,961,907	0	0	0	0	1,961,907	1
Add credits during year:							
For Services	7,286					7,286	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,969,193	0	0	0	0	1,969,193	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	276,000					276,000	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	100,134	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	100,134	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	142,371	13
Merchandising, jobbing and contract work		14
Other (specify):		
Misc unpaid service charges, bulk water	90	15
Total (Acct. 143):	142,461	

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)
Receivables from Municipality (145):		
Delinquent water charges on tax roll	9,637	16
Total (Acct. 145):	9,637	
Prepayments (165):		
Property, injury and damage insurance	6,017	17
Total (Acct. 165):	6,017	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
Sewer accounts receivable	142,371	23
Total (Acct. 233):	142,371	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,199,736	0	0	0	7,199,736	1
Materials and Supplies	39,014	0	0	0	39,014	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,606,457	0	0	0	1,606,457	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,965,550	0	0	0	1,965,550	6
Other (specify):					0	7
Average Net Rate Base	3,666,743	0	0	0	3,666,743	
Net Operating Income	192,452	0	0	0	192,452	8
Net Operating Income as a percent of Average Net Rate Base	5.25%	N/A	N/A	N/A	5.25%	

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	29,326	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,906,791	3
Other (Specify):		4
Total Average Proprietary Capital	1,936,117	
Net Income		
Net Income	123,284	5
Percent Return on Proprietary Capital	6.37%	

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.

Rate increase 70-WR-102 granted beginning 9/22/1998.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Date of 1998 audit report unavailable at this time. Final audit work for 1998 is scheduled to be done the week of 1/29/99.

August 17, 1999

Mr. Thomas C. Meier, P.E., Director of Public Works
Village of Allouez Water Department
1649 South Webster Avenue
Green Bay, WI 54301-2499

1998 Analytical Review DWCCA-70-ELE

Dear Mr. Meier:

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\Aug 17 1999 letters e.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,070,876	1
Total Sales of Water	1,070,876	
Other Operating Revenues		
Forfeited Discounts (470)	7,044	2
Miscellaneous Service Revenues (471)	1,081	3
Rents from Water Property (472)	11,151	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	29,772	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	49,048	
Total Operating Revenues	1,119,924	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	44,087	8
Pumping Expenses (620-633)	213,111	9
Water Treatment Expenses (640-652)	12,855	10
Transmission and Distribution Expenses (660-678)	158,086	11
Customer Accounts Expenses (901-905)	31,006	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	186,299	14
Total Operation and Maintenance Expenses	645,444	
Other Operating Expenses		
Depreciation Expense (403)	142,370	15
Amortization Expense (404-407)	20,000	16
Taxes (408)	119,658	17
Total Other Operating Expenses	282,028	
Total Operating Expenses	927,472	
NET OPERATING INCOME	192,452	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	276	506	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	276	506	
Metered Sales to General Customers (461)				
Residential	4,970	341,699	681,443	4
Commercial	370	76,678	124,731	5
Industrial				6
Total Metered Sales to General Customers (461)	5,340	418,377	806,174	
Private Fire Protection Service (462)	21		4,203	7
Public Fire Protection Service (463)	1		187,059	8
Other Sales to Public Authorities (464)	22	54,115	72,934	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	5,388	472,768	1,070,876	

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)	187,059	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)	187,059	
Forfeited Discounts (470):		
Customer late payment charges	7,044	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,044	
Miscellaneous Service Revenues (471):		
Water on/reset meters, reconnection charges after disconnects, non-emergency calls	1,081	7 8
Total Miscellaneous Service Revenues (471)	1,081	
Rents from Water Property (472):		
Lease of tower and groundspace for telecommunications antennas and equipment	11,151	9
Total Rents from Water Property (472)	11,151	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	29,772	11
Other (specify): NONE		12
Total Other Water Revenues (474)	29,772	
Amortization of Construction Grants (475):		
NONE		13
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)		1
Operation Labor and Expenses (601)	5,905	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	29,175	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	3,107	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	5,900	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	44,087	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	25,914	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	124,069	17
Pumping Labor and Expenses (624)	700	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	20,134	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	40,241	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,053	25
Total Pumping Expenses	213,111	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	6,159	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)	6,696	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)		33
Total Water Treatment Expenses	12,855	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	40	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	5,832	36
Meter Expenses (663)	2,535	37
Customer Installations Expenses (664)	416	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	95	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,941	43
Maintenance of Transmission and Distribution Mains (673)	55,994	44
Maintenance of Fire Mains (674)	5,899	45
Maintenance of Services (675)	18,455	46
Maintenance of Meters (676)	4,250	47
Maintenance of Hydrants (677)	17,186	48
Maintenance of Miscellaneous Plant (678)	45,443	49
Total Transmission and Distribution Expenses	158,086	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,608	51
Customer Records and Collection Expenses (903)	26,398	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	31,006	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	41,560	56
Office Supplies and Expenses (921)	2,055	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	37,385	59
Property Insurance (924)	15,665	60
Injuries and Damages (925)	6,121	61
Employee Pensions and Benefits (926)	41,658	62
Regulatory Commission Expenses (928)	8,947	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,507	65
Rents (931)	2,500	66
Maintenance of General Plant (932)	23,901	67
Total Administrative and General Expenses	186,299	
Total Operation and Maintenance Expenses	645,444	

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		112,727	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,462	2
Net property tax equivalent		106,265	
Social Security		12,100	3
PSC Remainder Assessment		1,293	4
Other (specify): NONE			5
Total tax expense		119,658	

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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.286219				3
County tax rate	mills		6.945204				4
Local tax rate	mills		6.958048				5
School tax rate	mills		16.221254				6
Voc. school tax rate	mills		1.860021				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.270746				10
Less: state credit	mills		2.794281				11
Net tax rate	mills		29.476465				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.958048				14
Combined School Tax Rate	mills		18.081275				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.039323				17
Total Tax Rate	mills		32.270746				18
Ratio of Local and School Tax to Total	dec.		0.775914				19
Total tax net of state credit	mills		29.476465				20
Net Local and School Tax Rate	mills		22.871201				21
Utility Plant, Jan. 1	\$	7,010,852	7,010,852				22
Materials & Supplies	\$	42,671	42,671				23
Subtotal	\$	7,053,523	7,053,523				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,053,523	7,053,523				26
Assessment Ratio	dec.		0.698767				27
Assessed Value	\$	4,928,769	4,928,769				28
Net Local & School Rate	mills		22.871201				29
Tax Equiv. Computed for Current Year	\$	112,727	112,727				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	112,727					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	29,618		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)	270,416	39,055	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	300,034	39,055	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	545,222		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	624,836	37,630	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,681	72,475	20
Total Pumping Plant	1,218,739	110,105	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	22,225	1,814	23
Total Water Treatment Plant	22,225	1,814	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,681		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)			29,618	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)	22,396		287,075	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	22,396	0	316,693	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			545,222	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	69,024		593,442	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			121,156	20
Total Pumping Plant	69,024	0	1,259,820	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			24,039	23
Total Water Treatment Plant	0	0	24,039	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,681	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)	506,548		26
Transmission and Distribution Mains (343)	3,020,532	217,354	27
Fire Mains (344)	0		28
Services (345)	609,379	51,327	29
Meters (346)	808,632	4,312	30
Hydrants (348)	251,640	33,637	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,201,412	306,630	
GENERAL PLANT			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	68,438		34
Office Furniture and Equipment (391)	10,303	411	35
Computer Equipment (391.1)	34,165	1,720	36
Transportation Equipment (392)	64,842	30,716	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,562	399	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	16,010	1,446	41
Communication Equipment (397)	63,369	2,122	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	268,442	36,814	
Total utility plant in service directly assignable	7,010,852	494,418	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,010,852	494,418	

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)			506,548 26
Transmission and Distribution Mains (343)	9,636		3,228,250 27
Fire Mains (344)			0 28
Services (345)	974		659,732 29
Meters (346)	675	1,910	814,179 30
Hydrants (348)	2,898		282,379 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,183	1,910	5,495,769
GENERAL PLANT			
Land and Land Rights (389)			753 33
Structures and Improvements (390)			68,438 34
Office Furniture and Equipment (391)			10,714 35
Computer Equipment (391.1)			35,885 36
Transportation Equipment (392)	11,322		84,236 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,961 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			17,456 41
Communication Equipment (397)	1,635		63,856 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	12,957	0	292,299
Total utility plant in service directly assignable	118,560	1,910	7,388,620
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	118,560	1,910	7,388,620

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	157,025	2.16%	6,021	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	157,025		6,021	
PUMPING PLANT				
Structures and Improvements (321)	295,542	2.22%	12,104	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	176,653	4.40%	26,802	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	21,606	3.03%	2,574	15
Total Pumping Plant	493,801		41,480	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	5,183	5.88%	1,360	17
Total Water Treatment Plant	5,183		1,360	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	273,475	1.82%	9,219	19
Transmission and Distribution Mains (343)	209,475	0.67%	20,933	20
Fire Mains (344)	0			21
Services (345)	206,044	2.00%	12,691	22
Meters (346)	44,142	4.00%	32,456	23
Hydrants (348)	44,700	1.33%	3,551	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	777,836		78,850	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	22,396	6,900			133,750	4
315					0	5
316					0	6
317					0	7
	22,396	6,900	0	0	133,750	
321					307,646	8
322					0	9
323					0	10
324					0	11
325	69,024				134,431	12
326					0	13
327					0	14
328					24,180	15
	69,024	0	0	0	466,257	
331					0	16
332					6,543	17
	0	0	0	0	6,543	
341					0	18
342					282,694	19
343	9,636		43		220,815	20
344					0	21
345	974		127		217,888	22
346	675		612	13,550	90,085	23
348	2,898				45,353	24
349					0	25
	14,183	0	782	13,550	856,835	

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)	52,552	2.04%	1,396	26
Office Furniture and Equipment (391)	10,303	7.69%	411	27
Computer Equipment (391.1)	15,538	11.11%	3,891	28
Transportation Equipment (392)	48,046		4,290	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	3,577	6.25%	673	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	8,551		2,528	33
Communication Equipment (397)	17,038	6.67%	4,243	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	155,605		17,432	
Total accum. prov. directly assignable	1,589,450		145,143	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,589,450		 145,143	

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					53,948	26
391					10,714	27
391.1					19,429	28
392	11,322		2,800	(2,800)	41,014	29
393					0	30
394					4,250	31
395					0	32
396					11,079	33
397	1,635				19,646	34
397.1					0	35
398					0	36
399					0	37
	12,957	0	2,800	(2,800)	160,080	
	118,560	6,900	3,582	10,750	1,623,465	
					0	38
	118,560	6,900	3,582	10,750	1,623,465	

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			41,334	41,334	1
February			36,273	36,273	2
March			41,480	41,480	3
April			43,697	43,697	4
May			53,327	53,327	5
June			48,757	48,757	6
July			57,967	57,967	7
August			54,565	54,565	8
September			50,516	50,516	9
October			47,136	47,136	10
November			41,065	41,065	11
December			43,425	43,425	12
Total for year	0	0	559,542	559,542	
Less: Measured or estimated water used in main flushing and water treatment during year				33,501	13
Less: Other utility use				12,748	14
Other utility use explanation:					15
Construction water, fire dept, rink flooding, breaks					
Water pumped into distribution system				513,293	16
Less: Water sold				472,768	17
Losses and unaccounted for				40,525	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,462	21
Date of maximum: 5/17/1998					22
Cause of maximum:					23
Refilling of reservoirs					
Minimum gallons pumped by all methods in any one day during reporting year				796	24
Date of minimum: 1/13/1998					25
Total KWH used for pumping for the year				2,322,287	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)	
535 GREENE AVE	1	750	12	100,000	Yes	1
2143 S WEBSTER AVE	2	933	12	100,000	Yes	2
141 VANDEHEI ROAD	3	923	15	0	No	3
3211 LIBAL STREET	4	870	17	250,000	Yes	4
2990 RIVERSIDE DR	5	820	17	300,000	Yes	5
821 DAUPHIN STREET	6	930	15	250,000	Yes	6
717 KALB STREET	7	925	15	450,000	Yes	7

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 A	#1 B	#1 C	1
Location	GREENE AVENUE	GREENE AVENUE	GREENE AVENUE	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AURORA	GOULDS	5
Year Installed	1988	1971	1972	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	900	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	LINCOLN	FORD	9 10
Year Installed	1977	1972	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	150	75	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 A	#2 B	#3 D	14
Location	WEBSTER AVENUE	WEBSTER AVENUE	VANDE HEI ROAD	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	GOULDS	AMERICAN	18
Year Installed	1996	1937	1954	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	575	1,100	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEWMAN	US MOTORS	22 23
Year Installed	1967	1937	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	160	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 E	#4 A	#4 B	1
Location	VANDE HEI ROAD	LIBAL STREET	LIBAL STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1954	1998	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1954	1988	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 C	#5 A	#5 B	14
Location	LIBAL STREET	RIVERSIDE DRIVE	RIVERSIDE DRIVE	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	GENERAL ELECTRIC	LAYNE	18
Year Installed	1989	1994	1969	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	800	950	21
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	U S MOTORS	22 23
Year Installed	1965	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	200	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 C	#6 A	#6 B	1
Location	RIVERSIDE DRIVE	DAUPHIN STREET	DAUPHIN STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1969	1988	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,600	1,500	8
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	WESTINGHOUSE	9 10
Year Installed	1969	1976	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 C	#7 A	#7 B	14
Location	DAUPHIN STREET	KALB STREET	KALB STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	LAYNE	AMERICAN	LAYNE	18
Year Installed	1976	1996	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,400	1,500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	ALLIS-CHALMERS	22 23
Year Installed	1976	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	300	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	#7 C			1
Location	KALB STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1978			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS			10
Year Installed	1978			11
Type	ELECTRIC			12
Horsepower	150			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	#1 GREENE AVE	#2 WEBSTER AVE	#3 VANDE HEI ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1926	1937	1954	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	182	125	135	6
Total capacity in gallons	250,000	100,000	1,100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	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.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	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	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1965	1969	1975	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	176	191	190	6
Total capacity in gallons	250,000	250,000	250,000	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)	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.)	0.0000	0.0000	0.0000	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	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1979	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	191	0	6
Total capacity in gallons	250,000	1,000,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	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.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	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	1.500	621	0	25	(181)	415	1	
P	D	1.500	0	19	0	0	19	2	
M	D	2.000	1,359	0	0	(534)	825	3	
M	D	4.000	4,482	0	0	(431)	4,051	4	
A	D	6.000	4,120	0	0	7,702	11,822	5	
M	D	6.000	169,495	0	5,020	4,261	168,736	6	
P	D	6.000	37,854	289	45	(3,627)	34,471	7	
A	D	8.000	2,485	0	0	(185)	2,300	8	
M	D	8.000	15,793	0	0	(6,202)	9,591	9	
P	D	8.000	23,162	4,824	0	1,542	29,528	10	
A	D	10.000	14,092	0	0	1,448	15,540	11	
M	D	10.000	14,234	0	0	(6,418)	7,816	12	
P	D	10.000	11,834	0	0	916	12,750	13	
A	D	12.000	14,286	0	0	1,969	16,255	14	
M	D	12.000	4,196	0	0	(1,720)	2,476	15	
P	D	12.000	372	0	0	1	373	16	
A	D	14.000	7,302	0	0	1,078	8,380	17	
M	D	14.000	56	0	0	(56)	0	18	
P	D	14.000	25	0	0	0	25	19	
A	D	16.000	458	0	0	2,862	3,320	20	
M	D	16.000	5,915	0	0	(618)	5,297	21	
P	D	16.000	433	0	0	0	433	22	
Total Within Municipality			332,574	5,132	5,090	1,807	334,423		
Total Utility			332,574	5,132	5,090	1,807	334,423		

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	0.750	398	0	44	0	354		1
A	0.750	2,281	0	0	0	2,281		2
M	1.000	1	0	0	0	1		3
A	1.000	2,358	0	0	0	2,358		4
L	1.000	2	0	0	0	2		5
P	1.000	5	50	0	0	55		6
A	1.500	36	0	0	0	36		7
P	2.000	2	2	0	0	4		8
A	2.000	34	0	0	0	34		9
L	2.000	2	0	0	0	2		10
M	3.000	2	0	0	0	2		11
L	3.000	1	0	0	0	1		12
M	4.000	8	0	0	0	8		13
A	4.000	1	0	0	0	1		14
P	4.000	5	0	0	0	5		15
M	6.000	4	0	0	0	4		16
P	6.000	9	0	0	0	9		17
M	8.000	3	0	0	0	3		18
P	8.000	1	1	0	0	2		19
M	12.000	1	0	0	0	1		20
Total Utility		5,154	53	44	0	5,163	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 (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	0	0	0	0	0	0	1
0.750	5,151	44	6	14	5,203	19	2
1.000	94	1	1	(1)	93	1	3
1.500	57	0	0	(5)	52	1	4
2.000	33	1	1	(1)	32	9	5
3.000	12	0	0	0	12	6	6
6.000	3	0	0	0	3	3	7
Total:	5,350	46	8	7	5,395	39	

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	0	0	0	0	0	0	0	1
0.750	4,928	241	0	8	0	26	5,203	2
1.000	39	41	0	5	0	8	93	3
1.500	3	47	0	2	0	0	52	4
2.000	0	31	0	1	0	0	32	5
3.000	0	10	0	2	0	0	12	6
6.000	0	0	0	3	0	0	3	7
Total:	4,970	370	0	21	0	34	5,395	

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	594	18	14		598	2
Total Fire Hydrants	594	18	14	0	598	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	598
Number of distribution system valves end of year:	903
Number of distribution valves operated during year:	90

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #603 - Brown County Water Commission expenses of \$28,705.
Account #631 - Pump station maintenance projects as detailed in Attach 7 of the 1998 application to increase water rates.
Account #673 - Additional maintenance for main breaks - 1997 was an abnormally low cost year for breaks. Increase in exercising valves for breakage of existing valves/excavation, valve replacement and street restoration.
Account #675 - Decrease in labor and contracted services due to less service repairs as compared to 1997.
Account #932 - Increase in labor because of new person. Increase in repairs and maintenance for rewiring and boiler work.

Taxes (Acct. 408 - Water) (Page W-06)

Decrease in social security tax expense due to new payroll system in use for the last quarter of 1998. All fringes, including social security taxes, are allocated to the activities where the wages are charged.

Water Utility Plant in Service (Page W-08)

Account #346 - Column (f) adjustment of \$1,910 to reverse 12/31/97 entry for meter credit - erroneous credit information obtained from meter vendor.

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

Account #346 - Column (i) adjustment of (\$4,650) to reverse 12/31/97 entry for meter credit - erroneous credit information obtained from meter vendor. Also, additional depreciation of \$18,200 DWCCA-0070-JPL annual, 4th of 7 years.
Account #392 - Column (i) adjustment of (\$2,800) for gain on sale of fully depreciated truck.

Water Mains (Page W-17)

Main additions are financed from the proceeds of long-term debt. Adjustments to the main footage are the result of mapping done by the PSC.

Water Services (Page W-18)

Most service additions are financed from the proceeds of long-term debt. Six services were paid for by property owners and three by contractors.

Meters (Page W-19)

Adjustments to previously reported meter count because of inventory record corrections.

Hydrants and Distribution System Valves (Page W-20)

As of 4/1/99 the utility will start a valve turning program to be in compliance with Wis. Admin. Code 185.87.
