



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BURLINGTON MUNICIPAL WATERWORKS

Principal Office: 6551 S. PINE STREET  
P.O. BOX 477  
BURLINGTON, WI 53105

For the Year Ended: DECEMBER 31, 1998

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

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

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

### SIGNATURE PAGE

I CONNIE WILSON of  
(Person responsible for accounts)

BURLINGTON MUNICIPAL WATERWORKS, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/20/1999  
(Date)

UTILITY MANAGER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** BURLINGTON MUNICIPAL WATERWORKS

**Utility Address:** 6551 S. PINE STREET  
P.O. BOX 477  
BURLINGTON, WI 53105

**When was utility organized?** 1/1/1889

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS CONNIE WILSON

**Title:** UTILITY MANAGER

**Office Address:**

6551 S PINE STREET  
P.O. BOX 477  
BURLINGTON, WI 53105

**Telephone:** (414) 539 - 2786

**Fax Number:** (414) 539 - 3648

**E-mail Address:**

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

**Name:** MRS KAREN S HALL

**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 0220

**Fax Number:** (414) 248 - 8429

**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 PATRICK W ROMENESKO

**Title:** SHAREHOLDER

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 0220

**Fax Number:** (414) 248 - 8429

**E-mail Address:**

**Date of most recent audit report:** 12/31/1998

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR MARK FITZGERALD

**Title:** CITY ADMINISTRATOR

**Office Address:**

300 N. PINE STREET  
BURLINGTON, WI 53105

**Telephone:** (414) 763 - 3717

**Fax Number:** (414) 763 - 3474

**E-mail Address:**

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**Name of utility commission/committee:** BURLINGTON CITY COUNCIL

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

- MS YVONNE BRAUNSCHWEIG
  - MR PETER HINTZ
  - MR CLAUDE LOIS
  - MR JIM MCCOURT
  - MR ROBERT MILLER
  - MR AL SCHVETZ
  - MR JOHN THATE
  - MR TOM VOS
- 

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	982,851	912,472	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	450,050	359,402	2
Depreciation Expense (403)	154,366	138,594	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	161,931	160,754	5
<b>Total Operating Expenses</b>	<b>766,347</b>	<b>658,750</b>	
<b>Net Operating Income</b>	<b>216,504</b>	<b>253,722</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>216,504</b>	<b>253,722</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	61,593	76,647	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>61,593</b>	<b>76,647</b>	
<b>Total Income</b>	<b>278,097</b>	<b>330,369</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>278,097</b>	<b>330,369</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	75,505	80,817	14
Amortization of Debt Discount and Expense (428)	10,113	11,245	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	6,860	13,405	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>92,478</b>	<b>105,467</b>	
<b>Net Income</b>	<b>185,619</b>	<b>224,902</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,614,259	1,981,854	20
Balance Transferred from Income (433)	185,619	224,902	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	8,662	23
Appropriations of Surplus--Debit (436)	(663,262)	(416,165)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,463,140</b>	<b>2,614,259</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest earned on investments	61,593	5
<b>Total (Acct. 419):</b>	<b>61,593</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	(663,262)	11
<b>Total (Acct. 436)--Debit:</b>	<b>(663,262)</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	982,851	0	0	0	<b>982,851</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>982,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>982,851</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	193,795	0	<b>193,795</b>	1
Electric operating expenses	0	0	<b>0</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	2,853	0	<b>2,853</b>	8
Electric utility plant accounts	0	0	<b>0</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>196,648</b>	<b>0</b>	<b>196,648</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	9,051,299	8,003,886	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,711,149	1,638,321	2
<b>Net Utility Plant</b>	<b>7,340,150</b>	<b>6,365,565</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	229,519	960,511	7
<b>Total Other Property and Investments</b>	<b>229,519</b>	<b>960,511</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	167,142	174,330	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	155,969	156,562	11
Other Accounts Receivable (143)	267,654	270,285	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,674	2,448	14
Materials and Supplies (150)	9,448	9,421	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>602,887</b>	<b>613,046</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	54,460	63,054	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	28,966	23,384	20
<b>Total Deferred Debits</b>	<b>83,426</b>	<b>86,438</b>	
<b>Total Assets and Other Debits</b>	<b>8,255,982</b>	<b>8,025,560</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	250,707	250,707	<b>21</b>
Appropriated Earned Surplus (215)	30,304	693,566	<b>22</b>
Unappropriated Earned Surplus (216)	3,463,140	2,614,259	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,744,151</b>	<b>3,558,532</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,575,000	1,700,000	<b>24</b>
Advances from Municipality (223)	84,644	187,766	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,659,644</b>	<b>1,887,766</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	107,661	68,285	<b>28</b>
Payables to Municipality (233)	6,290	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	149,132	149,132	<b>31</b>
Interest Accrued (237)	31,569	38,824	<b>32</b>
Other Current and Accrued Liabilities (238)	1,994	5,816	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>296,646</b>	<b>262,057</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	11,672	10,064	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>11,672</b>	<b>10,064</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,543,869	2,307,141	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>8,255,982</b>	<b>8,025,560</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	8,925,883	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	97,586	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	27,830	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
<b>Total Utility Plant</b>	<b>9,051,299</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,711,149	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,711,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,340,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,638,321				<b>1,638,321</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	154,366				<b>154,366</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,136				<b>8,136</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	500				<b>500</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Insurance recoveries	13,016				<b>13,016</b>	<b>12</b>
<b>Total credits</b>	<b>176,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,018</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	103,190				<b>103,190</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>103,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,190</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,711,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,711,149</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**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	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	9,448	9,421 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>9,448</b>	<b>9,421</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1995 Refunding Bonds	8,594	428	54,460	1
<b>Total</b>			<b>54,460</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	250,707	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>250,707</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Revenue Bonds	12/01/1995	10/01/2010	5.00%	1,575,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,575,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Note to City \$413,462	09/27/1989	03/15/1999	6.50%	59,987	1
Note to City \$232,900	06/08/1989	03/15/1999	6.50%	24,657	2
<b>Total for Account 223</b>				<b>84,644</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	149,132	1
<b>Accruals:</b>		
Charged water department expense	161,931	2
Charged electric department expense	0	3
Charged sewer department expense	3,375	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>165,306</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	149,132	6
Social Security taxes	15,030	7
PSC Remainder Assessment	1,144	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>165,306</b>	
<b>Balance end of year</b>	<b>149,132</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1995 Revenues Bonds	29,198	75,505	77,506	27,197	1
<b>Subtotal</b>	<b>29,198</b>	<b>75,505</b>	<b>77,506</b>	<b>27,197</b>	
<b>Advances from Municipality (223)</b>					
Note to City-\$178,000	852	220	1,072	0	2
Note to City-\$232,900	2,767	1,989	3,482	1,274	3
Note to City-\$413,462	6,007	4,651	7,560	3,098	4
<b>Subtotal</b>	<b>9,626</b>	<b>6,860</b>	<b>12,114</b>	<b>4,372</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>38,824</b>	<b>82,365</b>	<b>89,620</b>	<b>31,569</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,307,141	0	0	0	0	<b>2,307,141</b>	1
<b>Add credits during year:</b>							
For Services	27,076	0	0	0	0	<b>27,076</b>	2
For Mains	196,934	0	0	0	0	<b>196,934</b>	3
<b>Other (specify):</b>							
For Hydrants	11,630	0	0	0	0	<b>11,630</b>	4
Meter Horns	1,088	0	0	0	0	<b>1,088</b>	5
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	6
<b>Balance End of Year</b>	<b>2,543,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,543,869</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Special redemption cash	182,500	3
Depreciation fund cash	23,168	4
LGIP construction cash	23,851	5
<b>Total (Acct. 125):</b>	<b>229,519</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	155,969	7
Electric	0	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
NONE	0	10
<b>Total (Acct. 142):</b>	<b>155,969</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	267,654	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
NONE	0	13
<b>Total (Acct. 143):</b>	<b>267,654</b>	
<b>Receivables from Municipality (145):</b>		
Delinquent utility bills placed on 1998 tax roll	2,674	14
<b>Total (Acct. 145):</b>	<b>2,674</b>	
<b>Prepayments (165):</b>		
NONE	0	15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
Deferred bond refunding costs	5,432	17
North side water study	23,534	18
<b>Total (Acct. 183):</b>	<b>28,966</b>	
<b>Payables to Municipality (233):</b>		
Miscellaneous invoices paid by general fund	6,290	19
<b>Total (Acct. 233):</b>	<b>6,290</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	8,416,091	0	0	0	8,416,091	1
Materials and Supplies	9,434	0	0	0	9,434	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,674,735	0	0	0	1,674,735	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,425,505	0	0	0	2,425,505	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>4,325,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,325,285</b>	
Net Operating Income	216,504	0	0	0	216,504	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	5.01%	N/A	N/A	N/A	5.01%	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	250,707	1
Appropriated Earned Surplus	361,935	2
Unappropriated Earned Surplus	3,038,699	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>3,651,341</b>	
<b>Net Income</b>		
Net Income	185,619	5
 <b>Percent Return on Proprietary Capital</b>	 <b>5.08%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

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

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

(215) Appropriated Earned Surplus - decrease in net assets appropriated for specific purposes.

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### Balance Sheet (Page F-06)

(125) Special funds were used to finance construction costs.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

June 25, 1999

Ms. Connie Wilson, Utility Manager  
Burlington Municipal Waterwork  
6551 South Pine Street  
P.O. Box 477  
Burlington, WI 53105-0477

1998 Analytical Review DWCCA-840-PJL

Dear Ms. Wilson:

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 of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, we noted that in Account 183, Other Deferred Debits, you report "Deferred bond refunding costs" and a "North side water study." Please provide full details regarding both of these items. Please also explain any plans you have to amortize these items including what account would be charged as well as the anticipated time period over which the amortization would occur.
2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

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) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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cc: Ms. Yvonne Braunschweig

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## FINANCIAL SECTION FOOTNOTES

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August 10, 1999

Ms. Connie Wilson, Utility Manager  
Burlington Municipal Waterwork  
6551 South Pine Street  
P.O. Box 477  
Burlington, WI 53105-0477

Re: 1998 Analytical Review DWCCA 840 PJJ

Dear Ms. Wilson:

The analytical review letter you received from the Public Service Commission (PSC), dated June 25, 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.

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 August 24, 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 Peter J. Leege at (608) 267-9198.

Sincerely,

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

CEM:tlk:w:\compl\mougín\1998 AR response letters\840 no response.doc

Enclosure

cc: Ms. Yvonne Braunschweig (w/out enclosure)

Response received 8/16/99

#1, "The deferred bond refunding costs from the 1995 revenue bonds are being amortized over an eight year period. See attached schedule. The north side water study was not in the construction phase at the end of 1998. The balance will be reclassified to construction in progress during 1999."

#2, will comply with testing requirements in the future.

Review closed.

PJJ

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

August 4, 1999

Ms. Connie Wilson, Utility Manager  
Burlington Municipal Waterwork  
6551 South Pine Street  
P.O. Box 477  
Burlington, WI 53105-0477

1998 Analytical Review DWCCA-840-PJL

Dear Ms. Wilson:

On June 25, 1999, we mailed the 1998 analytical review letter for your utility. Unfortunately, one item from our depreciation specialist was overlooked. We apologize for any inconvenience this may cause you. Please consider this a separate request from the June 25, 1999 letter from Pete Leege, and you have an additional 30 days to reply. The depreciation item is as follows:

The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated December 2, 1996, with regard to analytical review of the 1995 annual report, your utility was provided with a schedule of depreciation rates for computing depreciator expense on each of the water utility plant accounts. A copy of these depreciation rates is enclosed. It appears that your utility did not use the authorized depreciation rates during 1997 and 1998, as indicated below.

For 1997, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$166,025, whereas only \$147,814 is reported on page F-8, lines 4 and 6. The apparent under accrual is \$18,211.

For 1998, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$178,932, whereas only \$162,502 is reported on page F-8, lines 4 and 6. The apparent under accrual is \$16,430.

We highly recommend that these under accruals be recorded as adjusting journal entries during 1999 by debiting Account 435, Miscellaneous Debits to Surplus, and crediting Account 110, Accumulated Depreciation. This will more properly reflect exhaustion of service life of plant assets so that retirement losses will not occur in the future. If your utility does not adopt the authorized benchmark depreciation rates, the utility's file at the PSC will be updated to indicate this fact, and this would be a consideration in future rate cases if amortization of retirement losses was requested by your utility. Please state your intentions with regard to this matter.

Thank you again for your cooperation with this matter. If you have any questions, you may call me at (608) 266-3768.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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

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Enclosure

Response to this letter only received 8/11/99.  
They will implement these rates effective 1/1/99. Adjusting entries will be  
recorded in 1999.  
PJL

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	972,651	1
<b>Total Sales of Water</b>	<b>972,651</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,772	2
Miscellaneous Service Revenues (471)	2,234	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,194	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,200</b>	
<b>Total Operating Revenues</b>	<b>982,851</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	123,235	9
Water Treatment Expenses (630-635)	43	10
Transmission and Distribution Expenses (640-655)	134,591	11
Customer Accounts Expenses (901-904)	22,046	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	170,135	14
<b>Total Operation and Maintenance Expenses</b>	<b>450,050</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	154,366	15
Amortization Expense (404-407)	0	16
Taxes (408)	161,931	17
<b>Total Other Operating Expenses</b>	<b>316,297</b>	
<b>Total Operating Expenses</b>	<b>766,347</b>	
<b>NET OPERATING INCOME</b>	<b>216,504</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	24	467	624	1
Commercial	10	194	244	2
Industrial	1	19	26	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>35</b>	<b>680</b>	<b>894</b>	
Metered Sales to General Customers (461)				
Residential	2,617	189,193	331,872	4
Commercial	469	137,550	187,166	5
Industrial	22	107,576	104,413	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,108</b>	<b>434,319</b>	<b>623,451</b>	
Private Fire Protection Service (462)	68		27,538	7
Public Fire Protection Service (463)	1		273,865	8
Other Sales to Public Authorities (464)	73	32,538	46,903	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>3,285</b>	<b>467,537</b>	<b>972,651</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	266,853	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
Prior year public fire protection calculated incorrectly for PSC report	7,012	4
<b>Total Public Fire Protection Service (463)</b>	<b>273,865</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,772	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>2,772</b>	
<b>Miscellaneous Service Revenues (471):</b>		
New construction hookups	986	7
Hydrant hookups	884	8
NSF check fees	140	9
Reconnection fees	200	10
Miscellaneous parts sold	24	11
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,234</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	12
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,194	14
<b>Other (specify):</b>		
NONE	0	15
<b>Total Other Water Revenues (474)</b>	<b>5,194</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	16
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	34,876	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	72,935	7
Operation Supplies and Expenses (623)	5,051	8
Maintenance of Pumping Plant (625)	10,373	9
<b>Total Pumping Expenses</b>	<b>123,235</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	0	10
Chemicals (631)	0	11
Operation Supplies and Expenses (632)	43	12
Maintenance of Water Treatment Plant (635)	0	13
<b>Total Water Treatment Expenses</b>	<b>43</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	38,590	14
Operation Supplies and Expenses (641)	4,258	15
Maintenance of Distribution Reservoirs and Standpipes (650)	22,287	16
Maintenance of Mains (651)	50,974	17
Maintenance of Services (652)	9,420	18
Maintenance of Meters (653)	1,526	19
Maintenance of Hydrants (654)	5,825	20
Maintenance of Other Plant (655)	1,711	21
<b>Total Transmission and Distribution Expenses</b>	<b>134,591</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,261	<b>22</b>
Accounting and Collecting Labor (902)	17,045	<b>23</b>
Supplies and Expenses (903)	2,740	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>22,046</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	39,458	<b>27</b>
Office Supplies and Expenses (921)	7,928	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	40,393	<b>30</b>
Property Insurance (924)	14,737	<b>31</b>
Injuries and Damages (925)	0	<b>32</b>
Employee Pensions and Benefits (926)	48,778	<b>33</b>
Regulatory Commission Expenses (928)	88	<b>34</b>
Miscellaneous General Expenses (930)	3,067	<b>35</b>
Transportation Expenses (933)	7,327	<b>36</b>
Maintenance of General Plant (935)	8,359	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>170,135</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>450,050</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		149,132	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,375	2
<b>Net property tax equivalent</b>		<b>145,757</b>	
Social Security		15,030	3
PSC Remainder Assessment		1,144	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>161,931</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.211500				3
County tax rate	mills		6.014482				4
Local tax rate	mills		7.869528				5
School tax rate	mills		10.179710				6
Voc. school tax rate	mills		1.655519				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.930739</b>				<b>10</b>
Less: state credit	mills		1.859785				11
<b>Net tax rate</b>	mills		<b>24.070954</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.869528</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.835229</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.704757</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.930739</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.759900</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.070954</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.291507</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>8,003,886</b>	8,003,886				22
Materials & Supplies	\$	<b>9,421</b>	9,421				23
<b>Subtotal</b>	\$	<b>8,013,307</b>	<b>8,013,307</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>8,013,307</b>	<b>8,013,307</b>				<b>26</b>
Assessment Ratio	dec.		0.953551				27
<b>Assessed Value</b>	\$	<b>7,641,097</b>	<b>7,641,097</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.291507</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>139,767</b>	<b>139,767</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>149,132</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	31,035	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	284,294	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>315,329</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	462,560	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	708,736	46,654	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>1,171,296</b>	<b>46,654</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	13,018	0	23
<b>Total Water Treatment Plant</b>	<b>13,018</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,451	0	24
Structures and Improvements (341)	0	0	25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	31,035	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	284,294	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>315,329</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	462,560	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	755,390	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,217,950</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	13,018	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,018</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	20,451	24
Structures and Improvements (341)	0	0	0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	793,425	25,900	26
Transmission and Distribution Mains (343)	3,725,591	793,675	27
Fire Mains (344)	0	0	28
Services (345)	702,560	90,002	29
Meters (346)	386,945	54,114	30
Hydrants (348)	373,811	89,017	31
Other Transmission and Distribution Plant (349)	353	0	32
<b>Total Transmission and Distribution Plant</b>	<b>6,003,136</b>	<b>1,052,708</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	152,866	0	34
Office Furniture and Equipment (391)	9,073	0	35
Computer Equipment (391.1)	27,983	3,193	36
Transportation Equipment (392)	45,588	13,140	37
Stores Equipment (393)	292	0	38
Tools, Shop and Garage Equipment (394)	62,643	6,840	39
Laboratory Equipment (395)	4,039	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	5,722	238	42
SCADA Equipment (397.1)	95,315	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>403,521</b>	<b>23,411</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,906,300</b>	<b>1,122,773</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>7,906,300</b>	<b>1,122,773</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	11,000	0	808,325	26
Transmission and Distribution Mains (343)	54,480	0	4,464,786	27
Fire Mains (344)	0	0	0	28
Services (345)	3,075	0	789,487	29
Meters (346)	14,385	0	426,674	30
Hydrants (348)	1,750	0	461,078	31
Other Transmission and Distribution Plant (349)	0	0	353	32
<b>Total Transmission and Distribution Plant</b>	<b>84,690</b>	<b>0</b>	<b>6,971,154</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	152,866	34
Office Furniture and Equipment (391)	0	0	9,073	35
Computer Equipment (391.1)	2,500	0	28,676	36
Transportation Equipment (392)	14,000	0	44,728	37
Stores Equipment (393)	0	0	292	38
Tools, Shop and Garage Equipment (394)	2,000	0	67,483	39
Laboratory Equipment (395)	0	0	4,039	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	5,960	42
SCADA Equipment (397.1)	0	0	95,315	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>18,500</b>	<b>0</b>	<b>408,432</b>	
<b>Total utility plant in service directly assignable</b>	<b>103,190</b>	<b>0</b>	<b>8,925,883</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>103,190</b>	<b>0</b>	<b>8,925,883</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	39,292	<b>39,292</b>	1
February	0	0	35,781	<b>35,781</b>	2
March	0	0	40,401	<b>40,401</b>	3
April	0	0	42,447	<b>42,447</b>	4
May	0	0	46,837	<b>46,837</b>	5
June	0	0	49,532	<b>49,532</b>	6
July	0	0	58,160	<b>58,160</b>	7
August	0	0	53,188	<b>53,188</b>	8
September	0	0	50,147	<b>50,147</b>	9
October	0	0	44,385	<b>44,385</b>	10
November	0	0	42,419	<b>42,419</b>	11
December	0	0	44,767	<b>44,767</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>547,356</b>	<b>547,356</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				7,000	13
Less: Other utility use				6,500	14
Other utility use explanation:					15
Main breakas, street sweeper, fire department usage and training					
Water pumped into distribution system				<b>533,856</b>	16
Less: Water sold				467,537	17
Losses and unaccounted for				<b>66,319</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>12%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,531	21
Date of maximum: 7/30/1998					22
Cause of maximum:					23
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year				1,055	24
Date of minimum: 3/7/1998					25
Total KWH used for pumping for the year				1,616,287	26
If water is purchased:Vendor Name: NONE					27
Point of Delivery: NONE					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	<b>1</b>
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	<b>2</b>
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	<b>3</b>
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #7	WELL #8	1
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	5
Year Installed	1995	1988	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	G.E.	U.S.	10
Year Installed	1990	1980	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	801 FRONTAGE ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	950			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	200			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#10	#7	#8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1990	1954	1963	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0	140	0	<b>6</b>
Total capacity in gallons	300,000	300,000	300,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	1.6000	1.4000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<b>14</b>

## 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	#9		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1973		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	3.000	1,739	0	0	0	1,739	1	
P	D	3.000	10	0	0	0	10	2	
M	D	4.000	26,571	0	0	0	26,571	3	
P	D	4.000	176	95	0	0	271	4	
M	D	6.000	77,987	0	2,695	0	75,292	5	
P	D	6.000	5,028	2,932	0	0	7,960	6	
M	D	8.000	35,074	0	2,400	0	32,674	7	
P	D	8.000	28,293	5,693	0	0	33,986	8	
M	D	10.000	5,580	0	0	0	5,580	9	
M	D	12.000	20,721	0	0	0	20,721	10	
P	D	12.000	34,535	1,174	0	0	35,709	11	
M	T	14.000	3,147	0	0	0	3,147	12	
M	T	16.000	3,478	0	0	0	3,478	13	
P	T	16.000	4,494	0	0	0	4,494	14	
<b>Total Within Municipality</b>			<b>246,833</b>	<b>9,894</b>	<b>5,095</b>	<b>0</b>	<b>251,632</b>		
<b>Total Utility</b>			<b>246,833</b>	<b>9,894</b>	<b>5,095</b>	<b>0</b>	<b>251,632</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	552	0	0	0	552	0	1
L	0.750	40	0	0	0	40	0	2
M	0.750	161	0	28	0	133	0	3
M	1.000	2,010	74	0	0	2,084	0	4
L	1.000	13	0	13	0	0	0	5
M	1.250	13	0	0	0	13	0	6
L	1.500	4	0	0	0	4	0	7
M	1.500	86	0	0	0	86	0	8
M	2.000	36	3	0	0	39	0	9
M	3.000	32	0	0	0	32	0	10
M	4.000	15	0	0	0	15	0	11
M	6.000	11	0	0	0	11	0	12
M	8.000	4	0	0	0	4	0	13
<b>Total Utility</b>		<b>2,977</b>	<b>77</b>	<b>41</b>	<b>0</b>	<b>3,013</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,875	384	335	0	2,924	335	1
0.750	75	0	9	0	66	15	2
1.000	128	2	2	0	128	2	3
1.500	46	2	1	0	47	2	4
2.000	37	1	0	0	38	9	5
3.000	17	2	0	0	19	0	6
4.000	10	0	0	0	10	1	7
6.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>3,189</b>	<b>391</b>	<b>347</b>	<b>0</b>	<b>3,233</b>	<b>364</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,604	268	8	21	0	23	2,924	1
0.750	26	35	0	5	0	0	66	2
1.000	8	96	5	19	0	0	128	3
1.500	0	35	4	5	0	3	47	4
2.000	0	27	2	8	0	1	38	5
3.000	0	7	1	11	0	0	19	6
4.000	0	4	2	4	0	0	10	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,638</b>	<b>472</b>	<b>23</b>	<b>73</b>	<b>0</b>	<b>27</b>	<b>3,233</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	<b>1</b>
Within Municipality	448	27	5	0	470	<b>2</b>
<b>Total Fire Hydrants</b>	<b>448</b>	<b>27</b>	<b>5</b>	<b>0</b>	<b>470</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	470
Number of distribution system valves end of year:	715
Number of distribution valves operated during year:	306

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## WATER OPERATING SECTION FOOTNOTES

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

- (620) Operation Labor - More payroll costs allocated here in 1998.
  
  - (622) Fuel or Power Purchased for Pumping - Increase in electric bills in 1998.
  
  - (650) Maintenance of Distribution Reservoirs and Standpipes - The utility spent more on maintenance items in 1998. They also did video inspections of the standpipes in 1998.
  
  - (651) Maintenance of Mains - Many watermain breaks in 1998. Costs for these breaks amount to approximately \$26,000.
  
  - (652) Maintenance of Services - There were more service line repairs done in 1998 and more materials needed for these repairs.
  
  - (654) Maintenance of Hydrants - Comprehensive hydrant repair & painting program in 1997.
  
  - (923) Outside Services Employed - Many miscellaneous water engineering projects in 1998.
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### Water Mains (Page W-15)

Mains were financed by proceeds from borrowing.

There were no special assessments levied against property owners.

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### Water Services (Page W-16)

New services are charged per the utility's PSC rate order.

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