



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ASHWAUBENON WATER & SEWER UTILITY

Principal Office: 2155 HOLMGREN WAY
GREEN BAY, WI 54304

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: ASHWAUBENON WATER & SEWER UTILITY

Utility Address: 2155 HOLMGREN WAY
GREEN BAY, WI 54304

When was utility organized? 1/1/1945

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS STEPHANIE R. MEYERS

Title: FINANCE DIRECTOR

Office Address:

2155 HOLMGREN WAY
GREEN BAY, WI 54304

Telephone: (920) 492 - 2320 EXT 206

Fax Number: (920) 492 - 2341

E-mail Address: financedirector@ashwaubenon.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: MR DAVID MACCOUX

Title: MANAGER

Office Address: JONET & FOUNTAIN

200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54301

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

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

Period covered by most recent audit: FISCAL YEAR ENDING 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RONALD L. GAUTHIER

Title: SUPERINTENDENT

Office Address:

2155 HOLMGREN WAY
GREEN BAY, WI 54304

Telephone: (920) 492 - 2335 EXT 224

Fax Number: (920) 492 - 2341

E-mail Address: water@ashwaubenon.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR KEITH CORMIER
 - MR MARK KECKEISEN
 - MR JERRY MENNE
 - MRS MARY ANN MULLIN
 - MR GERALD NICHOLS
 - MR TED PAMPERIN, VILLAGE PRESIDENT
 - MR JERRY VAN SISTINE
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NOT APPLICABLE

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)	1,372,912	1,338,559	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	814,558	796,557	2
Depreciation Expense (403)	248,531	209,253	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	235,430	235,535	5
Total Operating Expenses	1,298,519	1,241,345	
Net Operating Income	74,393	97,214	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	74,393	97,214	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	190,900	300,498	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	302,260	263,552	10
Miscellaneous Nonoperating Income (421)	56,318	46,444	11
Total Other Income	549,478	610,494	
Total Income	623,871	707,708	
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	623,871	707,708	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,198	0	14
Amortization of Debt Discount and Expense (428)		0	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	20,198	0	
Net Income	603,673	707,708	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,944,605	2,212,694	20
Balance Transferred from Income (433)	603,673	707,708	21
Miscellaneous Credits to Surplus (434)	0	24,203	22
Miscellaneous Debits to Surplus--Debit (435)	2,654	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)	3,545,624	2,944,605	

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):		
SEWER UTILITY	190,900	3
Total (Acct. 417):	190,900	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER	74,366	5
SEWER	227,894	6
Total (Acct. 419):	302,260	
Miscellaneous Nonoperating Income (421):		
LETTERS OF NO SPECIALS	3,518	7
TOWER RENTALS TO CELLULAR PHONE COMPANIES	52,800	8
Total (Acct. 421):	56,318	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
AUDIT ADJUSTMENT AFTER REPORT FILED	1,227	12
Loss on retirement of fixed asset	1,427	13
Total (Acct. 435)--Debit:	2,654	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				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	1,372,912	0	0	0	1,372,912	1
Less: interdepartmental sales	0	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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	1,372,912	0	0	0	1,372,912	

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	183,630		183,630	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	77,823		77,823	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,353		2,353	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	263,806	0	263,806	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,559,430	13,256,537	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,883,624	2,803,153	2
Net Utility Plant	11,675,806	10,453,384	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	11,675,806	10,453,384	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	12,297,670	11,069,736	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,605,243	2,539,364	6
Net Nonutility Property	9,692,427	8,530,372	
Investment in Municipality (123)	0	0	7
Other Investments (124)	105,081	25,720	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	9,797,508	8,556,092	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	90,872	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	5,706,748	4,752,358	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	180,437	253,310	15
Other Accounts Receivable (143)	479,403	643,797	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	21,336	18
Materials and Supplies (151-163)	39,029	57,979	19
Prepayments (165)	3,232	2,995	20
Interest and Dividends Receivable (171)	24,721	10,556	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	6,433,570	5,833,203	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	27,906,884	24,842,679	

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)	6,409,156	5,133,014	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	3,545,624	2,944,605	28
Total Proprietary Capital	9,954,780	8,077,619	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	823,226	0	31
Total Long-Term Debt	823,226	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	439,310	254,953	33
Payables to Municipality (233)	0	15,160	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	439,310	270,113	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	16,689,568	16,494,947	49
Total Liabilities and Other Credits	27,906,884	24,842,679	

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)	14,375,592	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)	183,838				7
Total Utility Plant	14,559,430	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,883,624	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,883,624	0	0	0	
Net Utility Plant	11,675,806	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,803,153				2,803,153	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	248,531				248,531	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	33,520				33,520	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,427				1,427	10
Other credits (specify):						11
					0	12
Total credits	283,478	0	0	0	283,478	13
Debits during year						14
Book cost of plant retired	203,007				203,007	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	203,007	0	0	0	203,007	19
Balance End of Year	2,883,624	0	0	0	2,883,624	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	11,069,736	1,171,854	98,887	12,142,703	1
Other (specify):					
SEWER CONSTRUCTION IN PROGRESS	0	154,967		154,967	2
Total Nonutility Property (121)	11,069,736	1,326,821	98,887	12,297,670	
Less accum. prov. depr. & amort. (122)	2,539,364	164,770	98,891	2,605,243	3
Net Nonutility Property	8,530,372	1,162,051	(4)	9,692,427	

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)	39,029	57,979 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	39,029	57,979

**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)				
none	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
none	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	5,133,014	1
Changes during year (explain):		
MAINS AND LATERALS CONTRIBUTED BY THE TIF DISTRICT	1,276,142	2
Balance end of year	<u><u>6,409,156</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)
Total Reacquired Bonds (Account 222)				0
Net amount of bonds outstanding December 31:				0

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)	
Other Long-Term Debt (224)					
Sewer debt payable to Green Bay MSD	01/01/1998	01/01/2017	6.00%	823,226	1
Total for Account 224				823,226	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	235,430	2
Charged electric department expense		3
Charged sewer department expense	5,897	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>241,327</u>	
Taxes paid during year:		
County, state and local taxes	239,549	6
Social Security taxes		7
PSC Remainder Assessment	1,778	8
Other (explain):		
NONE		9
Total payments and other debits	<u>241,327</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
none	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
none	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
SEWER DEBT	0	20,198	20,198	0	3
Subtotal	0	20,198	20,198	0	
Notes Payable (231)					
none	0			0	4
Subtotal	0	0	0	0	
Total	0	20,198	20,198	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	7,335,646	0	0	9,159,301	0	16,494,947	1
Add credits during year:							
For Services	103,215			91,406		194,621	2
For Mains	0			0		0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,438,861	0	0	9,250,707	0	16,689,568	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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):		
SPECIAL ASSESSMENTS	51,603	2
SPECIAL ASSESSMENTS - SEWER	53,478	3
Total (Acct. 124):	105,081	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	180,437	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	180,437	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	479,403	14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	479,403	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	3,232	18
Total (Acct. 165):	3,232	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		25
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	13,816,064	0	0	0	13,816,064	1
Materials and Supplies	48,504	0	0	0	48,504	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,843,388	0	0	0	2,843,388	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,387,253	0	0	0	7,387,253	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,633,927	0	0	0	3,633,927	
Net Operating Income	74,393	0	0	0	74,393	8
Net Operating Income as a percent of Average Net Rate Base						
	2.05%	N/A	N/A	N/A	2.05%	

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	5,771,085	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,245,114	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	9,016,199	
Net Income		
Net Income	603,673	5
 Percent Return on Proprietary Capital	 6.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

In process of constructing Well #7 in theTown of Hobart. Well is estimated to be completed in July 1999.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

NONE

Balance Sheet (Page F-06)

Account 131 decreased due to closing of utility checking account in July 1998. All cash is considered to be temporary investments.

Account 142 & 143 decreased from prior year. Bills were sent out earlier in December therefore we had more time to collect before year end.

Account 145 decreased due to the closing of the utility checking account. Journal entries are now made between funds instead of writing checks.

Account 232 increase due to a large contract payment relating to 1998 for new water main construction.

Identification and Ownership (Page iv)

August 17, 1999

Mrs. Stephanie R. Meyers, Finance Director
Ashwaubenon Water and Sewer Utility
2155 Holmgren Way
Green Bay, WI 54304-4605

1998 Analytical Review DWCCA-255-ELE

Dear Mrs. Meyers:

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

cc: Mr. Ted Pamperin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,337,491	1
Total Sales of Water	1,337,491	
Other Operating Revenues		
Forfeited Discounts (470)	11,370	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	24,051	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	35,421	
Total Operating Revenues	1,372,912	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	38,528	8
Pumping Expenses (620-633)	265,336	9
Water Treatment Expenses (640-652)	53,130	10
Transmission and Distribution Expenses (660-678)	236,434	11
Customer Accounts Expenses (901-905)	31,530	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	189,600	14
Total Operation and Maintenance Expenses	814,558	
Other Operating Expenses		
Depreciation Expense (403)	248,531	15
Amortization Expense (404-407)	0	16
Taxes (408)	235,430	17
Total Other Operating Expenses	483,961	
Total Operating Expenses	1,298,519	
NET OPERATING INCOME	74,393	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,235	368,215	482,526	4
Commercial	1,183	614,565	525,955	5
Industrial	16	116,414	79,967	6
Total Metered Sales to General Customers (461)	6,434	1,099,194	1,088,448	
Private Fire Protection Service (462)	153		33,170	7
Public Fire Protection Service (463)	6,481		175,757	8
Other Sales to Public Authorities (464)	17	17,379	27,688	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	1	14,195	12,428	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	13,086	1,130,768	1,337,491	

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)	
Town of Hobart	Corner of Packerland and Waube Lane	14,195	12,428	1
Total		14,195	12,428	

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)	175,757	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
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	175,757	
Forfeited Discounts (470):		
Customer late payment charges	11,370	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	11,370	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	24,051	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	24,051	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	32,171	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	6,357	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	38,528	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	177,653	17
Pumping Labor and Expenses (624)	7,593	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	0	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	80,090	25
Total Pumping Expenses	265,336	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	34	26
Chemicals (641)	45,266	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)	1,970	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	5,860	33
Total Water Treatment Expenses	53,130	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	0	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	0	36
Meter Expenses (663)	135	37
Customer Installations Expenses (664)	40,271	38
Miscellaneous Expenses (665)	0	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	0	43
Maintenance of Transmission and Distribution Mains (673)	46,708	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	54,532	46
Maintenance of Meters (676)	7,501	47
Maintenance of Hydrants (677)	86,651	48
Maintenance of Miscellaneous Plant (678)	636	49
Total Transmission and Distribution Expenses	236,434	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	50
Meter Reading Labor (902)	10,142	51
Customer Records and Collection Expenses (903)	21,388	52
Uncollectible Accounts (904)	0	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)	0	54
Total Customer Accounts Expenses	31,530	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,311	56
Office Supplies and Expenses (921)	2,595	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	47,461	59
Property Insurance (924)	20,136	60
Injuries and Damages (925)	0	61
Employee Pensions and Benefits (926)	97,766	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	7,331	65
Rents (931)	0	66
Maintenance of General Plant (932)	0	67
Total Administrative and General Expenses	189,600	
 Total Operation and Maintenance Expenses	814,558	

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		239,549	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,897	2
Net property tax equivalent		233,652	
Social Security			3
PSC Remainder Assessment		1,778	4
Other (specify): NONE			5
Total tax expense		235,430	

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		0.201230				3
County tax rate	mills		5.433300				4
Local tax rate	mills		5.286890				5
School tax rate	mills		9.496940				6
Voc. school tax rate	mills		1.307680				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.726040				10
Less: state credit	mills		1.634800				11
Net tax rate	mills		20.091240				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.286890				14
Combined School Tax Rate	mills		10.804620				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.091510				17
Total Tax Rate	mills		21.726040				18
Ratio of Local and School Tax to Total	dec.		0.740655				19
Total tax net of state credit	mills		20.091240				20
Net Local and School Tax Rate	mills		14.880686				21
Utility Plant, Jan. 1	\$	13,256,537	13,256,537				22
Materials & Supplies	\$	57,979	57,979				23
Subtotal	\$	13,314,516	13,314,516				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,314,516	13,314,516				26
Assessment Ratio	dec.		0.994276				27
Assessed Value	\$	13,238,304	13,238,304				28
Net Local & School Rate	mills		14.880686				29
Tax Equiv. Computed for Current Year	\$	196,995	196,995				30
Tax Equivalent per 1994 PSC Report	\$	239,549					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	239,549					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)	726	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	726	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	29,272	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)	479,668	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	508,940	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	215,692	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)	301,876	16,000	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	27,891	0	20
Total Pumping Plant	545,459	16,000	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	91,727	0	22
Water Treatment Equipment (332)	90,457	1,367	23
Total Water Treatment Plant	182,184	1,367	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	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)	
INTANGIBLE PLANT				
Organization (301)			726	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	726	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			29,272	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)			479,668	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	0	0	508,940	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			215,692	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			317,876	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	0		27,891	20
Total Pumping Plant	0	0	561,459	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0		0	21
Structures and Improvements (331)	0		91,727	22
Water Treatment Equipment (332)	0		91,824	23
Total Water Treatment Plant	0	0	183,551	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0		0	24
Structures and Improvements (341)	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 \$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)	2,251,469	0	26
Transmission and Distribution Mains (343)	6,122,014	846,153	27
Fire Mains (344)	0	0	28
Services (345)	2,096,121	214,165	29
Meters (346)	797,174	29,570	30
Hydrants (348)	548,222	77,297	31
Other Transmission and Distribution Plant (349)	8,221	0	32
Total Transmission and Distribution Plant	11,823,221	1,167,185	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	33,014	0	34
Office Furniture and Equipment (391)	6,836	7,611	35
Computer Equipment (391.1)	33,524	26,209	36
Transportation Equipment (392)	90,452	100,086	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	10,640	4,380	39
Laboratory Equipment (395)	1,569	1,568	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	18,143	100	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	1,829	636	44
Other Tangible Property (399)	0	0	45
Total General Plant	196,007	140,590	
Total utility plant in service directly assignable	13,256,537	1,325,142	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,256,537	1,325,142	

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)	0		2,251,469	26
Transmission and Distribution Mains (343)	114,237		6,853,930	27
Fire Mains (344)	0		0	28
Services (345)	32,082		2,278,204	29
Meters (346)	11,200	(3,080)	812,464	30
Hydrants (348)	12,237		613,282	31
Other Transmission and Distribution Plant (349)	0		8,221	32
Total Transmission and Distribution Plant	169,756	(3,080)	12,817,570	
GENERAL PLANT				
Land and Land Rights (389)	0		0	33
Structures and Improvements (390)	0		33,014	34
Office Furniture and Equipment (391)	3,806		10,641	35
Computer Equipment (391.1)	24,704	0	35,029	36
Transportation Equipment (392)	0		190,538	37
Stores Equipment (393)	0		0	38
Tools, Shop and Garage Equipment (394)	1,402		13,618	39
Laboratory Equipment (395)	2,066		1,071	40
Power Operated Equipment (396)	0		0	41
Communication Equipment (397)	0		18,243	42
SCADA Equipment (397.1)	0		0	43
Miscellaneous Equipment (398)	1,273		1,192	44
Other Tangible Property (399)	0		0	45
Total General Plant	33,251	0	303,346	
Total utility plant in service directly assignable	203,007	(3,080)	14,375,592	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	203,007	(3,080)	14,375,592	

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)	220,778	3.33%	15,973	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	220,778		15,973	
PUMPING PLANT				
Structures and Improvements (321)	115,549	2.50%	5,392	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	192,634	4.00%	12,075	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	20,168	4.00%	1,116	15
Total Pumping Plant	328,351		18,583	
WATER TREATMENT PLANT				
Structures and Improvements (331)	56,182	2.50%	2,293	16
Water Treatment Equipment (332)	46,079	3.33%	3,035	17
Total Water Treatment Plant	102,261		5,328	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	459,978	1.82%	40,977	19
Transmission and Distribution Mains (343)	573,849	0.67%	43,469	20
Fire Mains (344)	0			21
Services (345)	469,351	2.00%	43,743	22
Meters (346)	386,784	8.33%	67,041	23
Hydrants (348)	70,146	1.33%	7,724	24
Other Transmission and Distribution Plant (349)	7,992	4.00%	229	25
Total Transmission and Distribution Plant	1,968,100		203,183	

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					236,751	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	236,751	
321					120,941	8
322					0	9
323					0	10
324					0	11
325					204,709	12
326					0	13
327					0	14
328					21,284	15
	0	0	0	0	346,934	
331					58,475	16
332					49,114	17
	0	0	0	0	107,589	
341					0	18
342					500,955	19
343	114,237				503,081	20
344					0	21
345	32,082				481,012	22
346	11,200				442,625	23
348	12,237				65,633	24
349					8,221	25
	169,756	0	0	0	2,001,527	

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)	27,370	3.33%	550	26
Office Furniture and Equipment (391)	34,728	8.33%	8,306	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	90,452	10.00%	27,930	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	10,640	6.67%	1,164	31
Laboratory Equipment (395)	1,569	6.67%	140	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	17,550	8.33%	692	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	1,354	8.33%	202	36
Other Tangible Property (399)	0			37
Total General Plant	183,663		38,984	
Total accum. prov. directly assignable	2,803,153		282,051	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,803,153		 282,051	

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					27,920	26
391	3,806			(24,704)	14,524	27
391.1	24,704			24,704	0	28
392					118,382	29
393					0	30
394	1,402				10,402	31
395	2,066		1,427		1,070	32
396			0		0	33
397					18,242	34
397.1					0	35
398	1,273				283	36
399					0	37
	33,251	0	1,427	0	190,823	
	203,007	0	1,427	0	2,883,624	
					0	38
	203,007	0	1,427	0	2,883,624	

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			109,884	109,884	1
February			103,599	103,599	2
March			116,540	116,540	3
April			112,164	112,164	4
May			134,098	134,098	5
June			128,943	128,943	6
July			142,557	142,557	7
August			132,978	132,978	8
September			118,661	118,661	9
October			109,976	109,976	10
November			102,036	102,036	11
December			106,657	106,657	12
Total for year	0	0	1,418,093	1,418,093	
Less: Measured or estimated water used in main flushing and water treatment during year				76,500	13
Less: Other utility use				66,530	14
Other utility use explanation:					15
FIRE TRAINING					
SEWER JET MAINTENANCE					
WATERMAIN BREAKS					
METER TESTING					
FIRE PROTECTION LINES TESTING NEW BUILDINGS					
NEW MAINS - CONSTRUCTION					
Water pumped into distribution system				1,275,063	16
Less: Water sold				1,130,768	17
Losses and unaccounted for				144,295	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				5,728,900	21
Date of maximum: 7/29/1998					22
Cause of maximum:					23
HOT WEATHER, LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year				2,156,200	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				4,016,251	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - 461 MORRIS AVENUE	1	891	12	0	No	1
WELL #2 - 737 CORMIER ROAD	2	876	12	494,780	Yes	2
WELL #3 - 2319 SHADY LANE	3	809	12	733,710	Yes	3
WELL #4 - 2916 RIDGE ROAD	4	858	12	935,610	Yes	4
WELL #5 - 2070 ARGONNE STREET	5	847	12	999,740	Yes	5
WELL #6 - 2041 AIRPORT ROAD	6	775	12	721,350	Yes	6
WELL #7 - 983 FERNANDO DRIVE	7	795	12	0	No	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				Diameter in inches (e)
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
N/A	0	0	0	0	1

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 #1	WELL #2	WELL #3	1
Location	461 MORRIS AVENUE	737 CORMIER ROAD	2319 SHADY LANE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1958	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,100	1,250	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	U.S.	10
Year Installed	1948	1958	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	2916 RIDGE ROAD	2070 ARGONNE STREET	2041 AIRPORT ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	CTN	18
Year Installed	1970	1977	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,750	1,200	21
Pump Motor or Standby Engine Mfr	U.S.	SIEMAN-ALLIS	GENERAL ELECTRIC	23
Year Installed	1970	1977	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	250	250	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	ARGONNE STREET	BABCOCK	CIRCLE & RIDGE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	S	3
Year constructed	1978	1967	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	90	100	6
Total capacity in gallons	250,000	500,000	1,000,000	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	BOOSTER STATION	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	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	GLORY & RIDGE	MARVELLE & RIDGEDY LANE - FINISHED WATER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1992	1984	1963	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	160	160	30	6
Total capacity in gallons	1,000,000	750,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	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	SHADY LANE - RAW WATER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	30		6
Total capacity in gallons	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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)	
A	T	6.000	183,781	860	9,951	0	174,690	1
M	T	6.000	103		0	0	103	2
A	T	8.000	170,871	3,912	0	0	174,783	3
M	T	8.000	2,865		0	0	2,865	4
A	T	10.000	31,239	0	0	0	31,239	5
M	S	10.000	1,354	0	0	0	1,354	6
A	T	12.000	131,657	10,683	0	0	142,340	7
M	T	12.000	3,580	0	0	0	3,580	8
A	T	14.000	8,053	0	0	0	8,053	9
Total Within Municipality			533,503	15,455	9,951	0	539,007	
Total Utility			533,503	15,455	9,951	0	539,007	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,411	9	9	0	2,411	0	1
M	1.000	1,960	56	48	57	2,025	0	2
M	1.250	8	0	0	0	8	0	3
M	1.500	312	4	0	0	316	0	4
M	2.000	176	30	11	47	242	0	5
M	3.000	3	0	0	0	3	0	6
M	4.000	43	7	5	0	45	0	7
A	6.000	55	4	2	0	57	0	8
A	8.000	53	10	5	0	58	0	9
A	10.000	8	1	1	0	8	0	10
A	12.000	3	0	0	0	3	0	11
Total Utility		5,032	121	81	104	5,176	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,260	324	263	(2)	6,319	162	1
0.750	42	0	0	1	43	0	2
1.000	193	12	2	1	204	9	3
1.500	199	6	1	0	204	3	4
2.000	143	1	1	(1)	142	11	5
3.000	69	3	0	0	72	11	6
4.000	24	1	0	2	27	13	7
6.000	3	0	0	1	4	4	8
Total:	6,933	347	267	2	7,015	213	

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	5,625	651	2	3	0	38	6,319	1
0.750	0	37	0	0	0	6	43	2
1.000	14	174	0	1	0	15	204	3
1.500	0	193	0	3	0	8	204	4
2.000	0	123	4	2	0	13	142	5
3.000	0	54	3	4	0	11	72	6
4.000	0	18	3	2	0	4	27	7
6.000	0	4	0	0	0	0	4	8
Total:	5,639	1,254	12	15	0	95	7,015	

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	1,120	29	25		1,124	2
Total Fire Hydrants	1,120	29	25	0	1,124	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 1,124
 Number of distribution system valves end of year: 1,839
 Number of distribution valves operated during year: 450

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 633 decreased from prior year. In 1997 additional maintenance was done on our pumping equipment.

Account 675 increased due to additional work done on our services.

Account 677 increased due to additional maintenance on old hydrants.

Account 920 increased due to additional staff hired for summer.

Account 923 increased due to a feasibility study on determining a proper well site.

Water Utility Plant in Service (Page W-08)

Account 392 - 1996 ford car - \$6,510
1995 Vactor - \$93,576

Account 346 col (f) - second meters to monitor water that does not go down the sewer was moved to sewer utility fixed assets.

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

Account 391 depreciation for computers (391.1) is charged through this account.

Account 391 col(i) retirement of computers (391.1) is recorded through this account.

Water Mains (Page W-17)

Contributed by TIF.

Water Services (Page W-18)

Contributed by TIF

Assessed against property owner according to actual cost. Some of the assessments are deferred until used.

Col (f) adjustments relate to actual inventory being taken, left off of prior year report.

Meters (Page W-19)

Col (e) adjustments relate to actual inventory of meters.
