



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: SOUTH MILWAUKEE WATER UTILITY

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Principal Office: P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

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For the Year Ended: DECEMBER 31, 1997

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** SOUTH MILWAUKEE WATER UTILITY

**Utility Address:** P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**When was utility organized?** 1/1/1898

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS RUTH WISNIEWSKI

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074

**E-mail Address:**

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

**Name:** MRS RENEE MESSING

**Title:** CPA

**Office Address:** CONLEY MCDONALD LLP

19601 WEST BLUEMOUND ROAD, SUITE 3  
BROOKFIELD, WI 53045-5974

**Telephone:** (414) 796 - 0701 EXT 122

**Fax Number:** (414) 796 - 8422

**E-mail Address:** rmessing@conleymcdonald.com

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

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

**Name:** MRS RENEE MESSING

**Title:** CPA

**Office Address:** CONLEY MCDONALD LLP

19601 WEST BLUEMOUND ROAD, SUITE 3  
BROOKFIELD, WI 53045-5974

**Telephone:** (414) 796 - 0701 EXT 122

**Fax Number:** (414) 796 - 8422

**E-mail Address:** rmessing@conleymcdonald.com

**Date of most recent audit report:** 2/19/1998

**Period covered by most recent audit:** JANUARY 1, 1997 THRU DECEMBER 31, 1997

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MS RUTH WISNIEWSKI

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074

**E-mail Address:**

**Name of utility commission/committee:**

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

- MR ALAN JONES
- MR DAN KOJIS, SECRETARY
- MR FRED MANTEY
- MR MARK SCHAUS
- MR JOHN SKORUPSKI, PRESIDENT

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

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,612,333	1,659,391	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,015,624	1,013,945	2
Depreciation Expense (403)	166,718	135,027	3
Amortization Expense (404-407)	0		4
Taxes (408)	225,088	221,353	5
<b>Total Operating Expenses</b>	<b>1,407,430</b>	<b>1,370,325</b>	
<b>Net Operating Income</b>	<b>204,903</b>	<b>289,066</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>204,903</b>	<b>289,066</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)	40,321	40,717	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>40,321</b>	<b>40,717</b>	
<b>Total Income</b>	<b>245,224</b>	<b>329,783</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>245,224</b>	<b>329,783</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	14,029	2,183	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	88,053	95,396	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>102,082</b>	<b>97,579</b>	
<b>Net Income</b>	<b>143,142</b>	<b>232,204</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,623,600	2,464,017	20
Balance Transferred from Income (433)	143,142	232,204	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0	72,621	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,766,742</b>	<b>2,623,600</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INCOME FROM INVESTMENTS	40,321	5
<b>Total (Acct. 419):</b>	<b>40,321</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		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	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	1,612,333	0	0	0	1,612,333	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,612,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,612,333</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	504,039		504,039	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	50,937		50,937	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	14,261		14,261	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>569,237</b>	<b>0</b>	<b>569,237</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	8,083,353	7,990,176	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,553,099	2,384,895	2
<b>Net Utility Plant</b>	<b>5,530,254</b>	<b>5,605,281</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>5,530,254</b>	<b>5,605,281</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	1,974,922	140,628	9
<b>Total Other Property and Investments</b>	<b>1,974,922</b>	<b>140,628</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	557,955	628,579	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	96,713	112,253	15
Other Accounts Receivable (143)	137,325	144,152	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	64,054	472,753	18
Materials and Supplies (151-163)	50,780	42,440	19
Prepayments (165)	5,186	2,054	20
Interest and Dividends Receivable (171)	6,860	3,039	21
Accrued Utility Revenues (173)	236,789	248,151	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,155,662</b>	<b>1,653,421</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	6,609	8,578	24
Other Deferred Debits (182-186)	43,868	52,826	25
<b>Total Deferred Debits</b>	<b>50,477</b>	<b>61,404</b>	
<b>Total Assets and Other Debits</b>	<b>8,711,315</b>	<b>7,460,734</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	508,011	508,011	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,766,742	2,623,600	28
<b>Total Proprietary Capital</b>	<b>3,274,753</b>	<b>3,131,611</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0		29
Advances from Municipality (223)	3,165,000	1,605,000	30
Other Long-Term Debt (224)	0		31
<b>Total Long-Term Debt</b>	<b>3,165,000</b>	<b>1,605,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		32
Accounts Payable (232)	71,098	104,301	33
Payables to Municipality (233)	260,307	699,023	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	20,562	16,249	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
<b>Total Current and Accrued Liabilities</b>	<b>351,967</b>	<b>819,573</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	132,673	117,628	44
<b>Total Deferred Credits</b>	<b>132,673</b>	<b>117,628</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,786,922	1,786,922	49
<b>Total Liabilities and Other Credits</b>	<b>8,711,315</b>	<b>7,460,734</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)	8,055,653	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)	27,700				7
<b>Total Utility Plant</b>	<b>8,083,353</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 (111)	2,553,099	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
<b>Total Accumulated Provision</b>	<b>2,553,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,530,254</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>	2,384,895				<b>2,384,895</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	166,718				<b>166,718</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	19,860				<b>19,860</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	6,873				<b>6,873</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>193,451</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193,451</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	25,247				<b>25,247</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>25,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,247</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,553,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,553,099</b>	<b>20</b>
						<b>21</b>
						<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	1
<b>Other (specify):</b>				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	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	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	50,780	42,440
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	<b>50,780</b>	<b>42,440</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>				
1994 ADVANCE FROM CITY	1,970	428	6,609	1
1997 ADVANCE FROM CITY	12,059	428	0	2
<b>Total</b>			<b>6,609</b>	
<b>Unamortized premium on debt (251)</b>				
<b>Total</b>			<b>0</b>	3

**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	508,011	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>508,011</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 1
<b>Net amount of bonds outstanding December 31:</b>				<b>0</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>					
1994 ADVANCE FROM CITY	05/01/1994	10/01/2004	5.00%	975,000	<b>1</b>
1997 ADVANCE FROM CITY	12/15/1997	12/01/2007	4.00%	1,800,000	<b>2</b>
1990 ADVANCE FROM CITY	12/28/1990	12/01/2000	7.00%	390,000	<b>3</b>
<b>Total for Account 223</b>				<b>3,165,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	225,088	2
Charged electric department expense		3
Charged sewer department expense	9,128	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>234,216</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	189,285	6
Social Security taxes	42,664	7
PSC Remainder Assessment	2,267	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>234,216</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
1990 ADVANCE FROM CITY	2,687	31,579	32,240	2,026	2
1994 ADVANCE FROM CITY	13,562	50,125	51,500	12,187	3
1997 ADVANCE FROM CITY	0	6,349		6,349	4
<b>Subtotal</b>	16,249	88,053	83,740	20,562	
<b>Other Long-Term Debt (224)</b>					
NONE				0	5
<b>Subtotal</b>	0	0	0	0	
<b>Notes Payable (231)</b>					
NONE				0	6
<b>Subtotal</b>	0	0	0	0	
<b>Total</b>	<b>16,249</b>	<b>88,053</b>	<b>83,740</b>	<b>20,562</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	1,786,922					1,786,922	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,786,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,786,922</b>	
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)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
CONSTRUCTION FUND	1,947,640	5
CONTINGENCY FUND	27,282	6
<b>Total (Acct. 128):</b>	<b>1,974,922</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	96,713	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>96,713</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	126,618	14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
LATERAL METER AND SERVICE REPAIRS	10,377	16

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
ACCRUED INTEREST RECEIVABLE	330	17
<b>Total (Acct. 143):</b>	<b>137,325</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM CITY-DELINQUENT CHARGES ON TAX ROLL	64,054	18
<b>Total (Acct. 145):</b>	<b>64,054</b>	
<b>Prepayments (165):</b>		
METER SHEETS AND BILLING CARDS	1,489	19
WAGES	3,697	20
<b>Total (Acct. 165):</b>	<b>5,186</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
ACCUMULATED SICK PAY - DEFERRED PRIOR TO GASB #16	3,250	25
WATER TOWER PAINTING	4,000	26
ENVIRONMENTAL CLEAN-UP	36,618	27
<b>Total (Acct. 186):</b>	<b>43,868</b>	
<b>Payables to Municipality (233):</b>		
DUE TO CITY - INSURANCE, DEBT ETC.	49,894	28
SEWER USER CHARGES BILLED BY WATER UTILITY	210,413	29
<b>Total (Acct. 233):</b>	<b>260,307</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED SICK LEAVE LIABILITY	132,673	30
<b>Total (Acct. 253):</b>	<b>132,673</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	8,022,914	0	0	0	8,022,914	1
Materials and Supplies	46,610	0	0	0	46,610	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,468,997	0	0	0	2,468,997	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,786,922	0	0	0	1,786,922	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,813,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,813,605</b>	
Net Operating Income	204,903	0	0	0	204,903	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.37%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.37%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	508,011	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,695,171	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,203,182</b>	
<b>Net Income</b>		
Net Income	143,142	5
<b>Percent Return on Proprietary Capital</b>	<b>4.47%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

In February, 1998, the Utility filed an application with the PSC for an increase in water rates. This request anticipates an increase in revenues of approximately 9% to generate adequate rate of return for recovery of operation and maintenance expenses as well as to finance debt service costs.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

THE DEBT EXPENSES ON THE 1997 ADVANCE FROM THE CITY WERE NOT AMORTIZED.  
THESE EXPENSES WERE EXPENSED DUE TO THEIR INSIGNIFICANCE TO THE FINANCIAL  
STATEMENT AS A WHOLE.

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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)	1,575,062	1
<b>Total Sales of Water</b>	<b>1,575,062</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	13,284	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	23,987	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>37,271</b>	
<b>Total Operating Revenues</b>	<b>1,612,333</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	188,958	9
Water Treatment Expenses (640-652)	218,625	10
Transmission and Distribution Expenses (660-678)	308,594	11
Customer Accounts Expenses (901-905)	34,987	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	264,460	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,015,624</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	166,718	15
Amortization Expense (404-407)	0	16
Taxes (408)	225,088	17
<b>Total Other Operating Expenses</b>	<b>391,806</b>	
<b>Total Operating Expenses</b>	<b>1,407,430</b>	
<b>NET OPERATING INCOME</b>	<b>204,903</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				1
Commercial	1	1,000	30	2
Industrial	2	236	259	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>1,236</b>	<b>289</b>	
Metered Sales to General Customers (461)				
Residential	5,762	405,975	802,190	4
Commercial	519	153,562	221,638	5
Industrial	30	174,378	168,729	6
<b>Total Metered Sales to General Customers (461)</b>	<b>6,311</b>	<b>733,915</b>	<b>1,192,557</b>	
Private Fire Protection Service (462)	23		9,540	7
Public Fire Protection Service (463)	1		320,213	8
Other Sales to Public Authorities (464)	43	37,708	52,463	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,381</b>	<b>772,859</b>	<b>1,575,062</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)	320,213	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>320,213</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	13,284	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>13,284</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
RETURN ON NET INVESTMENT IN METERS CHARGED TO NON-REGULATED SEWER DEPT.	12,727	11
VARIOUS BILLINGS TO CUSTOMERS FOR REPAIRS OVER COST OF SERVICES	11,260	12
<b>Total Other Water Revenues (474)</b>	<b>23,987</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	11,981	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	51,486	17
Pumping Labor and Expenses (624)	97,820	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	26,843	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	211	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	617	25
<b>Total Pumping Expenses</b>	<b>188,958</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	11,981	26
Chemicals (641)	29,375	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	147,879	<b>28</b>
Miscellaneous Expenses (643)	20,028	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	9,362	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>218,625</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	12,337	<b>34</b>
Storage Facilities Expenses (661)	1,012	<b>35</b>
Transmission and Distribution Lines Expenses (662)	15,253	<b>36</b>
Meter Expenses (663)	16,228	<b>37</b>
Customer Installations Expenses (664)	19,224	<b>38</b>
Miscellaneous Expenses (665)	7,430	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	11,669	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	143,908	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	41,001	<b>46</b>
Maintenance of Meters (676)	5,307	<b>47</b>
Maintenance of Hydrants (677)	20,880	<b>48</b>
Maintenance of Miscellaneous Plant (678)	14,345	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>308,594</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	17,421	<b>51</b>
Customer Records and Collection Expenses (903)	17,566	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>34,987</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	55,955	56
Office Supplies and Expenses (921)	2,663	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	25,351	59
Property Insurance (924)	17,244	60
Injuries and Damages (925)	7,429	61
Employee Pensions and Benefits (926)	141,777	62
Regulatory Commission Expenses (928)	4,367	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,542	65
Rents (931)		66
Maintenance of General Plant (932)	5,132	67
<b>Total Administrative and General Expenses</b>	<b>264,460</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,015,624</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		189,285	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,231	2
<b>Net property tax equivalent</b>		<b>184,054</b>	
Social Security		42,664	3
PSC Remainder Assessment		2,267	4
Other (specify): NONE			5
FICA CHARGES TO SEWER FUND-METER RELATED EXPENSES		(3,897)	6
<b>Total tax expense</b>		<b><u>225,088</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.208300				3
County tax rate	mills		5.972100				4
Local tax rate	mills		8.470900				5
School tax rate	mills		11.250100				6
Voc. school tax rate	mills		2.109300				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>28.010700</b>				<b>10</b>
Less: state credit	mills		2.255100				11
<b>Net tax rate</b>	mills		<b>25.755600</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.470900</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.359400</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.830300</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.010700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.779356</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.755600</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.072775</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,990,176</b>	7,990,176				22
Materials & Supplies	\$	<b>42,440</b>	42,440				23
<b>Subtotal</b>	\$	<b>8,032,616</b>	<b>8,032,616</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>8,032,616</b>	<b>8,032,616</b>				<b>26</b>
Assessment Ratio	dec.		0.960247				27
<b>Assessed Value</b>	\$	<b>7,713,295</b>	<b>7,713,295</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.072775</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>154,827</b>	<b>154,827</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	189,285					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>189,285</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 \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	110,921		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>110,921</u>	<u>0</u>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,400		12
Structures and Improvements (321)	167,317		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	499,842		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	135,222		20
<b>Total Pumping Plant</b>	<u>804,781</u>	<u>0</u>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	256,131		22
Water Treatment Equipment (332)	1,834,088		23
<b>Total Water Treatment Plant</b>	<u>2,090,219</u>	<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,000		24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			110,921	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>110,921</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,400	12
Structures and Improvements (321)			167,317	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			499,842	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			135,222	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>804,781</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			256,131	22
Water Treatment Equipment (332)			1,834,088	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,090,219</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			6,000	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	235,003		26
Transmission and Distribution Mains (343)	2,857,838		27
Fire Mains (344)			28
Services (345)	552,669		29
Meters (346)	448,937	41,593	30
Hydrants (348)	254,863	13,186	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>4,355,310</b>	<b>54,779</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	282,707		34
Office Furniture and Equipment (391)	17,888	3,773	35
Computer Equipment (391.1)	69,507	29,012	36
Transportation Equipment (392)	72,187		37
Stores Equipment (393)	212		38
Tools, Shop and Garage Equipment (394)	51,084		39
Laboratory Equipment (395)	4,461	3,160	40
Power Operated Equipment (396)			41
Communication Equipment (397)	120,515		42
SCADA Equipment (397.1)	10,384		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>628,945</b>	<b>35,945</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,990,176</b>	<b>90,724</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>7,990,176</b>	<b>90,724</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)			235,003 26
Transmission and Distribution Mains (343)			2,857,838 27
Fire Mains (344)			0 28
Services (345)			552,669 29
Meters (346)	22,534		467,996 30
Hydrants (348)	1,128		266,921 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>23,662</b>	<b>0</b>	<b>4,386,427</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			282,707 34
Office Furniture and Equipment (391)			21,661 35
Computer Equipment (391.1)			98,519 36
Transportation Equipment (392)			72,187 37
Stores Equipment (393)			212 38
Tools, Shop and Garage Equipment (394)			51,084 39
Laboratory Equipment (395)	1,585		6,036 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			120,515 42
SCADA Equipment (397.1)			10,384 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>1,585</b>	<b>0</b>	<b>663,305</b>
<b>Total utility plant in service directly assignable</b>	<b>25,247</b>	<b>0</b>	<b>8,055,653</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>25,247</b>	<b>0</b>	<b>8,055,653</b>

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	57,255	2.00%	2,219	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<b>57,255</b>		<b>2,219</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	80,526	2.43%	4,066	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	218,161	3.53%	17,645	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	12,043	4.29%	5,801	15
<b>Total Pumping Plant</b>	<b>310,730</b>		<b>27,512</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	135,934	2.50%	6,403	16
Water Treatment Equipment (332)	481,231	2.50%	45,852	17
<b>Total Water Treatment Plant</b>	<b>617,165</b>		<b>52,255</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	173,016	1.67%	3,925	19
Transmission and Distribution Mains (343)	458,961	0.83%	23,720	20
Fire Mains (344)				21
Services (345)	236,818	2.00%	11,053	22
Meters (346)	82,707	5.00%	22,923	23
Hydrants (348)	64,066	1.43%	3,731	24
Other Transmission and Distribution Plant (349)				25
<b>Total Transmission and Distribution Plant</b>	<b>1,015,568</b>		<b>65,352</b>	

**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					59,474	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,474</b>	
321					84,592	8
322					0	9
323					0	10
324					0	11
325					235,806	12
326					0	13
327					0	14
328					17,844	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>338,242</b>	
331					142,337	16
332					527,083	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>669,420</b>	
341					0	18
342					176,941	19
343					482,681	20
344					0	21
345					247,871	22
346	22,534		567		83,663	23
348	1,128		6,306		72,975	24
349					0	25
	<b>23,662</b>	<b>0</b>	<b>6,873</b>	<b>0</b>	<b>1,064,131</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	71,887	3.33%	9,414	<b>26</b>
Office Furniture and Equipment (391)	13,238	8.33%	1,647	<b>27</b>
Computer Equipment (391.1)	68,060	20.00%	16,803	<b>28</b>
Transportation Equipment (392)	55,454	20.00%	6,261	<b>29</b>
Stores Equipment (393)	65	5.88%	13	<b>30</b>
Tools, Shop and Garage Equipment (394)	44,736	7.69%	3,928	<b>31</b>
Laboratory Equipment (395)	4,481	5.88%	309	<b>32</b>
Power Operated Equipment (396)				<b>33</b>
Communication Equipment (397)	123,451	9.09%	0	<b>34</b>
SCADA Equipment (397.1)	2,805	8.33%	865	<b>35</b>
Miscellaneous Equipment (398)				<b>36</b>
Other Tangible Property (399)				<b>37</b>
<b>Total General Plant</b>	<u><b>384,177</b></u>		<u><b>39,240</b></u>	
<b>Total accum. prov. directly assignable</b>	<u><b>2,384,895</b></u>		<u><b>186,578</b></u>	
 Common Utility Plant Allocated to Water Department				 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <u><u><b>2,384,895</b></u></u>		 <u><u><b>186,578</b></u></u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					81,301	26
391					14,885	27
391.1					84,863	28
392					61,715	29
393					78	30
394					48,664	31
395	1,585				3,205	32
396					0	33
397					123,451	34
397.1					3,670	35
398					0	36
399					0	37
	<b>1,585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>421,832</b>	
	<b>25,247</b>	<b>0</b>	<b>6,873</b>	<b>0</b>	<b>2,553,099</b>	
					<b>0</b>	<b>38</b>
	<b>25,247</b>	<b>0</b>	<b>6,873</b>	<b>0</b>	<b>2,553,099</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		76,417		76,417	1
February		63,150		63,150	2
March		69,424		69,424	3
April		68,037		68,037	4
May		75,247		75,247	5
June		86,624		86,624	6
July		92,217		92,217	7
August		88,533		88,533	8
September		78,700		78,700	9
October		79,133		79,133	10
November		69,686		69,686	11
December		72,735		72,735	12
<b>Total for year</b>	<b>0</b>	<b>919,903</b>	<b>0</b>	<b>919,903</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				28,518	13
Less: Other utility use				2,820	14
Other utility use explanation:					15
METER TESTING, UNMETERED UTILITY PLANT					
Water pumped into distribution system				888,565	16
Less: Water sold				772,859	17
Losses and unaccounted for				115,706	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				3,892	21
Date of maximum: 7/18/1997					22
Cause of maximum:					23
WARM DRY WEATHER, HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				1,375	24
Date of minimum: 9/28/1997					25
Total KWH used for pumping for the year				1,004,778	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)
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NONE

## 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)	
INTAKE - LAKE MICHIGAN	1	3,000	35	24	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	LAKE 1	LAKE 2	LAKE 4	1
Location	1	2	4	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	WORTHINGTON	PEERLESS	PEERLESS	5
Year Installed	1957	1957	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	1,900	3,200	8
Pump Motor or Standby Engine Mfr	L ALLIS	L ALLIS	L ALLIS	10
Year Installed	1957	1957	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE3	RESERVOIR 7	RESERVOIR1	14
Location	3	7	1	15
Purpose	P	P	P	16
Destination	T	T	R	17
Pump Manufacturer	PEERLESS	BJ	A CHALMERS	18
Year Installed	1957	1992	1938	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,900	4,000	2,431	21
Pump Motor or Standby Engine Mfr	L ALLIS	US	AC	23
Year Installed	1957	1992	1938	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	300	200	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	RESERVOIR4	RESERVOIR5	RESERVOIR6	1
Location	4	5	6	2
Purpose	P	P	P	3
Destination	D	T	T	4
Pump Manufacturer	BJ	A CHALMERS	A CHALMERS	5
Year Installed	1964	1937	1937	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,000	2,800	2,800	8
Pump Motor or Standby Engine Mfr	U.S.	AC	AC	9 10
Year Installed	1992	1937	1937	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR8	RESERVOIR9		14
Location	8	9		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	BJ	BJ		18
Year Installed	1992	1992		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,500	1,700		21
Pump Motor or Standby Engine Mfr	US	US		22 23
Year Installed	1992	1992		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	125	150		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	CLEAR WELL	CLEAR WELL 2	ELEVATED	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	<b>4</b>
Year constructed	1926	1958	1947	<b>5</b>
Year constructed	1926	1958	1947	<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	0	240	<b>9</b>
Elevation difference in feet (See Headnote 3.)	0	0	240	<b>10</b>
Total capacity in gallons	1,000,000	1,500,000	500,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER			<b>16</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER			<b>17</b>
Filters, type (gravity, pressure, other, none)	OTHER			<b>18</b>
Filters, type (gravity, pressure, other, none)	OTHER			<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000			<b>20</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000			<b>21</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000			<b>22</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>23</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>24</b>
Is water fluoridated (yes, no)?	Y			<b>25</b>
Is water fluoridated (yes, no)?	Y			<b>25</b>

### 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	4.000	4,918				4,918
M	D	6.000	218,992				218,992
P	D	6.000	1,328				1,328
M	D	8.000	60,056				60,056
P	D	8.000	10,119				10,119
M	D	10.000	13,377				13,377
M	D	12.000	35,407				35,407
P	D	12.000	1,597				1,597
M	D	16.000	1,249				1,249
P	D	16.000	3,074				3,074
M	D	20.000	4,956				4,956
<b>Total Within Municipality</b>			<b>355,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>355,073</b>
<b>Total Utility</b>			<b>355,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>355,073</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	817				817		1
M	0.750	3,261				3,261		2
L	0.750	1,230				1,230		3
M	1.000	412				412		4
M	1.250	3				3		5
M	1.500	10				10		6
M	2.000	60				60		7
M	3.000	23				23		8
M	4.000	13				13		9
M	6.000	12				12		10
M	8.000	3				3		11
<b>Total Utility</b>		<b>5,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,844</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 (o).

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,158	408	390		6,176	826	1
0.750	154	12	11		155	7	2
1.000	60		1		59	4	3
1.250	15				15	0	4
1.500	103	5	2		106	4	5
2.000	44		3	1	42	11	6
3.000	14				14	3	7
4.000	10				10	5	8
6.000	3	1			4	3	9
8.000	2		1		1	0	10
<b>Total:</b>	<b>6,563</b>	<b>426</b>	<b>408</b>	<b>1</b>	<b>6,582</b>	<b>863</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	5,753	267	10	9	0	137	6,176	1
0.750	36	105	4	3	0	7	155	2
1.000	5	44	1	2	0	7	59	3
1.250	0	15	0	0	0	0	15	4
1.500	0	91	2	7	0	6	106	5
2.000	0	12	3	14	0	13	42	6
3.000	0	2	2	8	0	2	14	7
4.000	0	0	6	4	0	0	10	8
6.000	0	0	2	2	0		4	9
8.000	0	0	1	0	0	0	1	10
<b>Total:</b>	<b>5,794</b>	<b>536</b>	<b>31</b>	<b>49</b>	<b>0</b>	<b>172</b>	<b>6,582</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	1
Within Municipality	650	0	0	0	650	2
<b>Total Fire Hydrants</b>	<b>650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>650</b>	
<b>Flushing Hydrants</b>						
					0	3
<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:	613
Number of distribution system valves end of year:	973
Number of distribution valves operated during year:	440

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## WATER OPERATING SECTION FOOTNOTES

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

A/C 391: ADDED NEW WORK STATIONS

A/C 391.1: ADDED NEW COMPUTER SYSTEM

A/C 395: ADDED NEW AUTOCLAVE AND RETIRED OLD AUTOCLAVE.

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

COMMUNICATION EQUIPMENT WAS OVER DEPRECIATED IN PRIOR YEARS (COST \$120,515 ACCUMULATED DEPRECIATION \$123,451). AN ADJUSTMENT WILL BE PROCESSED IN 1998.

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