



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DELAFIELD WATER UTILITY

Principal Office: 500 GENESEE STREET
DELAFIELD, WI 53018

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.

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAFIELD WATER UTILITY

Utility Address: 500 GENESEE STREET
DELAFIELD, WI 53018

When was utility organized? 8/15/1994

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARILYN CZUBKOWSKI

Title: CLERK

Office Address:

500 GENESSE STREET
DELAFIELD, WI 53018

Telephone: (414) 646 - 6220

Fax Number: (414) 646 - 6223

E-mail Address: CITYDFLD@EXECPC.COM

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

Name: MR KEVIN KRYSINSKI

Title:

Office Address: KRYSKINSKI & ASSOCIATES, S.C.

6441 ENTERPRISE LANE #104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address: KRYSIN@ITIS.COM

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 KEVIN KRYSINSKI

Title:

Office Address: KRYSINSKI & ASSOCIATES, S.C.

6441 ENTERPRISE LANE
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address: KRYSIN@ITIS.COM

Date of most recent audit report: 3/11/1999

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL SCAFF

Title: SUPERINTENDENT

Office Address:

500 GENESSE STREET
DELAFIELD, WI 53018

Telephone: (414) 646 - 6220

Fax Number: (414) 646 - 6223

E-mail Address:

Name: MR SCOTT BOTCHER

Title: ADMINISTRATOR

Office Address:

500 GENESSE STREET
DELAFIELD, WI 53018

Telephone: (414) 646 - 6220

Fax Number: (414) 646 - 6223

E-mail Address: CITYDFLD@EXECPC.COM

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MS KATHY ALDRIDGE, ALDERPERSON
- MR THOMAS KREKLOW, ALDERPERSON
- MR ED MCALEER, MAYOR
- MR JAMES PLOTZ, ALDERPERSON
- MR RAYMOND PUTCHINSKI, ALDERPERSON
- MR MARK REINHOLZ, ALDERPERSON
- MR RAY RUFF, ALDERPERSON
- MR PHILIP SCHUMAN, ALDERPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	291,631	231,242	1
Operating Expenses:			
Operation and Maintenance Expense (401)	58,722	46,653	2
Depreciation Expense (403)	63,419	55,499	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,633	2,647	5
Total Operating Expenses	125,774	104,799	
Net Operating Income	165,857	126,443	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	165,857	126,443	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	10,696	15,859	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	10,696	15,859	
Total Income	176,553	142,302	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	176,553	142,302	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	78,426	83,854	13
Amortization of Debt Discount and Expense (428)	2,160	2,160	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	80,586	86,014	
Net Income	95,967	56,288	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	76,843	20,555	19
Balance Transferred from Income (433)	95,967	56,288	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	172,810	76,843	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
LOCAL GOVERNMENT INVESTMENT POOL	10,696	4
Total (Acct. 419):	10,696	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	291,631	0	0	0	291,631	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	291,631	0	0	0	291,631	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,586,531	3,367,807	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	139,713	133,794	2
Net Utility Plant	3,446,818	3,234,013	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	434,747	201,648	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	74,883	57,956	11
Other Accounts Receivable (143)	575	575	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	3,604	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	510,205	263,783	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,636	10,796	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,636	10,796	
Total Assets and Other Debits	3,965,659	3,508,592	

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)	1,628,096	1,200,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	172,810	76,843	23
Total Proprietary Capital	1,800,906	1,276,843	
LONG-TERM DEBT			
Bonds (221)	0	1,570,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,455,000	0	26
Total Long-Term Debt	1,455,000	1,570,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,341	4,486	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	32,488	34,763	32
Other Current and Accrued Liabilities (238)		118	33
Total Current and Accrued Liabilities	38,829	39,367	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	237,469	36
Total Deferred Credits	0	237,469	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	670,924	384,913	38
Total Liabilities and Other Credits	3,965,659	3,508,592	

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 (100)	3,585,705	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	826				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,586,531	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	139,713	0	0	0	9
Total Accumulated Provision	139,713	0	0	0	
Net Utility Plant	3,446,818	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	133,794				133,794	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,419				63,419	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	63,419	0	0	0	63,419	13
Debits during year						14
Book cost of plant retired	57,500				57,500	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	57,500	0	0	0	57,500	19
Balance End of Year	139,713	0	0	0	139,713	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
UNAMORTIZED DEBT ISSUANCE EXPENSE	10,796	2160	8,636	1
Total			8,636	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,200,000	1
Changes during year (explain):		
TIF ELIGIBLE WATER ADDITIONS - REMAINING PORTION	428,096	2
Balance end of year	<u><u>1,628,096</u></u>	

BONDS (ACCT. 221)

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

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

NONE

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)					
WATER GO NOTE	07/15/1994	02/01/2004	4.70%	1,455,000	1
Total for Account 224				<u>1,455,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,633	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,633</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,257	7
PSC Remainder Assessment	376	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,633</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)					
1994 GO PROMMISSORY NOTE	34,763		34,763	0	1
Subtotal	34,763	0	34,763	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1994 GO PROMISSORY NOTE	0	78,426	45,938	32,488	3
Subtotal	0	78,426	45,938	32,488	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	34,763	78,426	80,701	32,488	

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	384,913	0	0	0	0	384,913	1
Add credits during year:							
For Services	20,250					20,250	2
For Mains	227,101					227,101	3
Other (specify):							
Hydrants	19,375					19,375	4
Reserve Capacity Assessment	19,285					19,285	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	670,924	0	0	0	0	670,924	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	74,600	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
WATER ACCOUNTS RECEIVABLE	283	8
Total (Acct. 142):	74,883	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISC. ACCOUNTS RECEIVABLE	575	11
Total (Acct. 143):	575	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	3,476,343	0	0	0	3,476,343	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	136,753	0	0	0	136,753	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	527,918	0	0	0	527,918	6
Other (specify):						0 7
Average Net Rate Base	2,811,672	0	0	0	2,811,672	
Net Operating Income	165,857	0	0	0	165,857	8
Net Operating Income as a percent of Average Net Rate Base	5.90%	N/A	N/A	N/A	5.90%	

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	1,414,048	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	124,826	3
Other (Specify):		4
Total Average Proprietary Capital	1,538,874	
Net Income		
Net Income	95,967	5
Percent Return on Proprietary Capital	6.24%	

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.

THE UTILITY REQUESTED A REDUCTION IN THE PUBLIC FIRE PROTECTION CHARGE FROM THE PUBLIC SERVICE COMMISSION. THIS WILL BE IN EFFECT IN 1999.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

THE LONG-TERM DEBT SHOWN LAST YEAR ON SCHEDULE F-13 IS ACTUALLY A GENERAL OBLIGATION NOTE NOT BONDS.

Interest Accrued (Acct. 237) (Page F-16)

THE 1994 GO PROMISSORY NOTE WAS MISCLASSIFIED AS BONDS ACCOUNT 221 IN 1997. WE CORRECTLY CLASSIFIED THE 1998.

Balance Sheet End-of-Year Account Balances (Page F-18)

THE AMOUNTS PREVIOUSLY LISTED IN DEFERRED CREDITS WAS RECLASSIFIED TO ACCOUNT 200 CAPITAL PAID IN BY MUNICIPALITY.

Signature Page (Page ii)

Krysinski & Associates, S.C.
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REPORT

City of Delafield
Delafield, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Delafield Water Utility as of December 31, 1998 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Krysinski & Associates, S.C.
March 25, 1999

6441 Enterprise Lane, #104 •Madison, Wisconsin 53719•Phone (608) 274-5324•Fax (608) 274-6439

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 5, 1999

Mr. Scott Botcher, Administrator
Delafield Municipal Water Utility
500 Genesse Street
Delafield, WI 53018-1896

Re: 1998 Analytical Review 1595 DWCCA PJL

Dear Mr. Botcher:

The analytical review letter you received from the Public Service Commission (PSC), dated June 16, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by August 19, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Peter J. Leege at (608) 267-9198.

Sincerely,

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

CEM:tlk:w:\compl\mouglin\1998 AR response letters\1595 no response.doc

Enclosure

cc: Mayor Ed McAleer (w/out encl.)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 16, 1999

Mr. Scott Botcher, Administrator
Delafield Municipal Water Utility
500 Genesse Street
Delafield, WI 53018-1896

1998 Analytical Review DWCCA-1595-PJL

Dear Mr. Botcher:

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

1. The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated February 12, 1997, with regard to analytical review of the 1995 annual report, your utility was provided with a schedule of depreciation rates for computing depreciator expense on each of the water utility plant accounts. A copy of these depreciation rates is enclosed. It appears that your utility did not use the authorized depreciation rates during 1997 and 1998, as indicated below.

For 1997, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$66,020, whereas only \$55,499 is reported on page F-7, line 4. The apparent under accrual is \$10,521.

For 1998, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$68,013, whereas only \$63,419 is reported on page F-7, line 4. The apparent under accrual is \$4,594.

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

2. As directed on line 20 of page W-10, please indicate the causes and state

FINANCIAL SECTION FOOTNOTES

what action has been taken to reduce water loss.

3. Please confirm that the Total KWH used for pumping for the year reported on line 26 of page W-10 is actually 563,000, not the 563 reported.

4. During our review, we noted that while you report 84 total end of year water services in column (g) of the Water Services schedule on page W-16, you report only 48 for the average number of metered customers in column (b) of page W-2. Please explain. Please also explain why there are no metered residential customers reported.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\1998 analytical review letters\june 16 1999 rev letters L
2.doc

Enclosure

cc: Mayor Ed McAleer

Response received 8/17/99.

#1, they will adjust in '99.

#2, utility hired consultant to do water loss study.

#3, correct amount is 563,000.

#4, they responded that the number of meters and services are correct, the difference is in meters not in us at the end of the year (none are reported, will question if not reported in '99).

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	290,219	1
Total Sales of Water	290,219	
Other Operating Revenues		
Forfeited Discounts (470)	1,412	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,412	
Total Operating Revenues	291,631	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	42,377	5
General Operating Expenses (680-690)	16,345	6
Total Operation and Maintenance Expenses	58,722	
Other Operating Expenses		
Depreciation Expense (403)	63,419	7
Amortization Expense (404)		8
Taxes (408)	3,633	9
Total Other Operating Expenses	67,052	
Total Operating Expenses	125,774	
NET OPERATING INCOME	165,857	

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				4
Commercial	48	25,080	106,957	5
Industrial				6
Total Metered Sales to General Customers (461)	48	25,080	106,957	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	51		177,830	8
Other Sales to Public Authorities (464)	3	978	5,432	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 102	 26,058	 290,219	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	177,830	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	177,830	
Forfeited Discounts (470):		
Customer late payment charges	651	5
Other (specify):		
Misc. Rev Water/Sewer	761	6
Total Forfeited Discounts (470)	1,412	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,827	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,784	3
Chemicals (630)	2,008	4
Supplies and Expenses (640)	11,932	5
Repairs of Water Plant (650)	4,826	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	42,377	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,200	8
Office Supplies and Expenses (681)	365	9
Outside Services Employed (682)	11,638	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	2,980	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	162	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	16,345	
 Total Operation and Maintenance Expenses	58,722	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		3,257	3
PSC Remainder Assessment		376	4
Other (specify): NONE			5
Total tax expense		<u>3,633</u>	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200164				3
County tax rate	mills		2.682135				4
Local tax rate	mills		3.803328				5
School tax rate	mills		11.933074				6
Voc. school tax rate	mills		1.337294				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.955995				10
Less: state credit	mills		2.085621				11
Net tax rate	mills		17.870374				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.803328				14
Combined School Tax Rate	mills		13.270368				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.073696				17
Total Tax Rate	mills		19.955995				18
Ratio of Local and School Tax to Total	dec.		0.855567				19
Total tax net of state credit	mills		17.870374				20
Net Local and School Tax Rate	mills		15.289307				21
Utility Plant, Jan. 1	\$	3,366,980	3,366,980				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	3,366,980	3,366,980				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,366,980	3,366,980				26
Assessment Ratio	dec.		1.000944				27
Assessed Value	\$	3,370,158	3,370,158				28
Net Local & School Rate	mills		15.289307				29
Tax Equiv. Computed for Current Year	\$	51,527	51,527				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	142,123		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	142,123	0	
PUMPING PLANT			
Land and Land Rights (320)	48,857		12
Structures and Improvements (321)	155,562		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	441,206		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	645,625	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 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)			142,123 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	142,123
PUMPING PLANT			
Land and Land Rights (320)			48,857 12
Structures and Improvements (321)			155,562 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			441,206 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	645,625
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	654,717		26
Transmission and Distribution Mains (343)	1,630,298	227,101	27
Fire Mains (344)	0	0	28
Services (345)	144,028	20,250	29
Meters (346)	7,622	9,258	30
Hydrants (348)	142,068	19,615	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,578,733	276,224	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	500		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	500	0	
Total utility plant in service directly assignable	3,366,981	276,224	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,366,981	276,224	

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)			654,717 26
Transmission and Distribution Mains (343)	52,000		1,805,399 27
Fire Mains (344)			0 28
Services (345)			164,278 29
Meters (346)	500		16,380 30
Hydrants (348)	5,000		156,683 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	57,500	0	2,797,457
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			500 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	500
Total utility plant in service directly assignable	57,500	0	3,585,705
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	57,500	0	3,585,705

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			2,284	2,284	1
February			2,018	2,018	2
March			2,109	2,109	3
April			1,959	1,959	4
May			2,940	2,940	5
June			4,090	4,090	6
July			4,082	4,082	7
August			4,535	4,535	8
September			3,791	3,791	9
October			2,576	2,576	10
November			2,229	2,229	11
December			2,433	2,433	12
Total for year	0	0	35,046	35,046	
Less: Measured or estimated water used in main flushing and water treatment during year				58	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				34,988	16
Less: Water sold				26,058	17
Losses and unaccounted for				8,930	18
Percent unaccounted for to the nearest whole percent (%)				26%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Per 8/16/99 response letter, the utility hired a consultant to complete a water loss study. P.J.L.					
Maximum gallons pumped by all methods in any one day during reporting year				208	21
Date of maximum: 7/16/1998					22
Cause of maximum:					23
Demand was called for in the system					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 1/9/1998					25
Total KWH used for pumping for the year				563,000	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	#1	1,225	15	720,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	SERVICE PUMP 1	SERVICE PUMP 1 - BOOSTER	1
Location	WELL PUMP#1	PUMP 1	BOOSTER STATION	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	GUNDEROS	5
Year Installed	1995	1995	1994	6
Type	OTHER	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	500	250	50	8
Pump Motor or Standby Engine Mfr	PLUEGER	US MOTOR	BALDOR	9
Year Installed	1995	1995	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	15	3	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERVICE PUMP 2	SERVICE PUMP 2 - BOOSTER	SERVICE PUMP 3	14
Location	PUMP 2	BOOSTER STATION	PUMP 3	15
Purpose	P	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN TURBINE	AURORA	AMERICAN TURBINE	18
Year Installed	1995	1994	1995	19
Type	SUBMERSIBLE	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	250	150	1,500	21
Pump Motor or Standby Engine Mfr	US MOTOR	MARATHON	US MOTOR	22
Year Installed	1995	1994	1995	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	15	10	100	25

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)	1
Identification	SERVICE PUMP 3 - BOOSTER			1
Location	BOOSTER STATIONS			2
Purpose		B		3
Destination		D		4
Pump Manufacturer	AURORA			5
Year Installed	1994			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	MARATHON			10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	40			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	ELEVATED TANK	RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1994	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	132	13	6
Total capacity in gallons	500,000	126,800	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,445	0	0	0	1,445	1
M	D	6.000	113	314	0	0	427	2
P	D	6.000	15	0	0	0	15	3
M	D	8.000	2,859	0	0	0	2,859	4
P	D	8.000	5,315	1,113	0	0	6,428	5
M	D	10.000	2,326	167	0	0	2,493	6
P	D	10.000	3,586	1,910	1,320	0	4,176	7
M	T	12.000	2,969	82	0	0	3,051	8
P	D	12.000	13,362	1,432	1,280	0	13,514	9
Total Within Municipality			31,990	5,018	2,600	0	34,408	
M	D	99.000	1,888	0	0	0	1,888	10
Total Outside of Municipality			1,888	0	0	0	1,888	
Total Utility			33,878	5,018	2,600	0	36,296	

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)	
P	0.625	4	7	0	0	11		1
M	1.000	12	0	0	0	12		2
P	1.000	2	8	0	0	10		3
M	1.250	1	0	0	0	1		4
M	1.500	2	0	0	0	2		5
P	1.500	2	4	0	0	6		6
A	1.500	6	0	0	0	6		7
P	2.000	1	2	0	0	3		8
M	2.000	20	0	0	0	20		9
A	2.000	1	0	0	0	1		10
P	3.000	4	0	0	0	4		11
P	4.000	3	0	0	0	3		12
A	4.000	3	0	0	0	3		13
A	8.000	2	0	0	0	2		14
Total Utility		63	21	0	0	84	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	26	0	3	0	23	0	1
1.000	11	7	3	0	15	0	2
1.500	10	7	3	0	14	0	3
2.000	11	0	0	0	11	2	4
3.000	4	0	1	0	3	1	5
4.000	0	1			1		6
Total:	62	15	10	0	67	3	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	16	0	1	0	6	23	1
1.000	0	9	0	0	0	6	15	2
1.500	0	12	0	1	0	1	14	3
2.000	0	9	0	1	0	1	11	4
3.000	0	2	0	0	0	1	3	5
4.000						1	1	6
Total:	0	48	0	3	0	16	67	

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	75	5	2		78	2
Total Fire Hydrants	75	5	2	0	78	
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:	78
Number of distribution system valves end of year:	67
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 640: SUPPLIES AND EXPENSE INCREASED BECAUSE OF AN INCREASE IN THE PURCHASE OF WATER SUPPLIES.

ACCOUNT 682: OUTSIDE SERVICES EMPLOYED INCREASED BECAUSE OF ENGINEER EXPENDITURES REQUIRED FOR PLANNING.

Water Mains (Page W-15)

ALL SERVICE ADDITIONS WERE PAID FOR BY DEVELOPERS AND BOOKED AT ACTUAL COST.

Water Services (Page W-16)

ALL MAIN ADDITIONS WERE PAID FOR BY DEVELOPERS AND BOOKED AT ACTUAL COST.
