



3013 (02-09-04)

ANNUAL REPORT

OF

Name: JANESVILLE WATER UTILITY

Principal Office: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

For the Year Ended: DECEMBER 31, 1998

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

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

SIGNATURE PAGE

I DANIEL L LYNCH, P.E. of
(Person responsible for accounts)

JANESVILLE WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/1999
(Date)

UTILITY DIRECTOR
(Title)

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
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
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
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JANESVILLE WATER UTILITY

Utility Address: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

When was utility organized? 4/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA A KELLEHER
Title: UTILITY ACCOUNTING SUPERVISOR

Office Address:
18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53546-5005

Telephone: (608) 755 - 3098

Fax Number: (608) 755 - 3196

E-mail Address:

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP
Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

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

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL L LYNCH

Title: UTILITY DIRECTOR

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3115

Fax Number: (608) 755 - 3125

E-mail Address:

Name: MR ROBERT A BOLDT

Title: CITY ENGINEER/ DIRECTOR OF PUBLIC SERVICES

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3000

Fax Number: (608) 755 - 3196

E-mail Address:

Name: MR STEVEN E SHEIFFER

Title: CITY MANAGER

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3000

Fax Number: (608) 755 - 3196

E-mail Address:

Name of utility commission/committee: NONE

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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)	3,741,404	3,700,098	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,505,422	1,533,864	2
Depreciation Expense (403)	633,716	598,452	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	656,968	656,876	5
Total Operating Expenses	2,796,106	2,789,192	
Net Operating Income	945,298	910,906	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	945,298	910,906	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	16,070	31,879	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	259,963	246,612	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	276,033	278,491	
Total Income	1,221,331	1,189,397	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,221,331	1,189,397	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,621	12,082	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	406,023	437,593	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	18,037	40,589	19
Total Interest Charges	394,607	409,086	
Net Income	826,724	780,311	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,629,200	7,848,889	20
Balance Transferred from Income (433)	826,724	780,311	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,455,924	8,629,200	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on assessments, const and operating cash balances	259,963	5
Total (Acct. 419):	259,963	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	75,552				75,552	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	19,167				19,167	3
Materials	37,509				37,509	4
Taxes					0	5
Other (list by major classes):						
Cost of Equipment Rental	2,806				2,806	6
Total costs and expenses	59,482	0	0	0	59,482	
Net income (or loss)	16,070	0	0	0	16,070	

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	3,741,404	0	0	0	3,741,404	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,256				3,256	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	3,738,148	0	0	0	3,738,148		

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	609,695		609,695	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	19,167		19,167	6
Other nonutility expenses			0	7
Water utility plant accounts	134,277		134,277	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	763,139	0	763,139	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	34,582,134	33,231,630	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,813,754	6,327,224	2
Net Utility Plant	27,768,380	26,904,406	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	27,768,380	26,904,406	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	931,060	1,375,090	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	931,060	1,375,090	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,957,083	3,300,912	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	524,413	473,034	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	563,812	577,267	18
Materials and Supplies (151-163)	203,429	222,710	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	471,503	456,178	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,720,240	5,030,101	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	29,893	31,666	24
Other Deferred Debits (182-186)	93,753	104,066	25
Total Deferred Debits	123,646	135,732	
Total Assets and Other Debits	34,543,326	33,445,329	

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)	48,704	42,217	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,455,924	8,629,200	28
Total Proprietary Capital	9,504,628	8,671,417	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	8,426,200	8,481,400	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	8,426,200	8,481,400	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	291,431	378,541	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	624,601	624,601	36
Interest Accrued (237)	127,338	144,489	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,043,370	1,147,631	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	15,569,128	15,144,881	49
Total Liabilities and Other Credits	34,543,326	33,445,329	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	34,476,403	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)	105,731				7
Total Utility Plant	34,582,134	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,813,754	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,813,754	0	0	0	
Net Utility Plant	27,768,380	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	6,327,224				6,327,224	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	633,716				633,716	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	41,298				41,298	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,592				4,592	10
Other credits (specify):						11
Adjust Meters to actual	1,826				1,826	12
Total credits	681,432	0	0	0	681,432	13
Debits during year						14
Book cost of plant retired	183,671				183,671	15
Cost of removal	11,231				11,231	16
Other debits (specify):						17
					0	18
Total debits	194,902	0	0	0	194,902	19
Balance End of Year	6,813,754	0	0	0	6,813,754	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	203,429	222,710 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	203,429	222,710

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)				
1989 GO advance issuance expense	9,884	988	494	1
1990 GO advance issuance expense	7,013	701	1,052	2
1991 GO advance issuance expense	4,860	486	1,215	3
1992 GO advance issuance expense	2,480	248	868	4
1993 GO advance issuance expense	1,780	178	801	5
1994 GO advance issuance expense	4,388	439	2,413	6
1994c GO advance issuance expense	1,786	179	982	7
1995 GO advance issuance expense	3,265	326	2,122	8
1995a GO advance issuance expense	3,577	358	2,325	9
1996 GO advance issuance expense	6,889	689	5,167	10
1996a GO advance issuance expense	4,416	442	3,328	11
1997 GO advance issuance expense	6,174	617	5,248	12
1998 GO advance issuance expense	4,848	970	3,878	13
Total			29,893	
Unamortized premium on debt (251)				
NONE				14
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	42,217	1
Changes during year (explain):		
Contributed Hydrant Replacement	6,487	2
Balance end of year	<u><u>48,704</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
General Obligation Advances	07/01/1990	02/01/2000	6.90%	280,000	1
General Obligation Advances	07/01/1991	02/01/2001	6.39%	355,000	2
General Obligation Advances	07/01/1992	02/01/2002	5.28%	655,000	3
General Obligation Advances	07/01/1993	02/01/2003	4.36%	582,000	4
General Obligation Advances	07/01/1994	02/01/2004	5.12%	1,270,000	5
General Obligation Advances	12/15/1994	10/01/2004	5.55%	390,000	6
General Obligation Advances	06/15/1995	02/01/2005	4.86%	665,000	7
General Obligation Advances	12/01/1995	02/01/2005	4.28%	315,000	8
General Obligation Advances	08/01/1996	06/01/2006	5.31%	1,300,000	9
General Obligation Advances	12/01/1996	06/01/2006	4.84%	570,000	10
General Obligation Advances	07/01/1997	06/01/2007	4.73%	729,000	11
General Obligation Advances	07/01/1998	06/01/2008	4.30%	1,205,000	12
General Obligation Advances	07/01/1989	02/01/1999	6.51%	110,200	13
Total for Account 223				8,426,200	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	624,601	1
Accruals:		
Charged water department expense	656,968	2
Charged electric department expense		3
Charged sewer department expense	16,099	4
Other (explain):		
NONE		5
Total Accruals and other credits	673,067	
Taxes paid during year:		
County, state and local taxes	624,600	6
Social Security taxes	43,880	7
PSC Remainder Assessment	4,587	8
Other (explain):		
NONE		9
Total payments and other debits	673,067	
Balance end of year	624,601	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
1989 General Obligation Advance	5,834	7,733	10,582	2,985	3
1990 General Obligation Advance	7,904	15,062	18,970	3,996	4
1991 General Obligation Advance	11,358	22,750	24,800	9,308	5
1992 General Obligation Advance	15,737	33,208	35,500	13,445	6
1993 General Obligation Advance	11,266	23,593	25,160	9,699	7
1994 General Obligation Advance	28,085	63,312	65,171	26,226	8
1994c General Obligation Advance	6,296	24,789	25,245	5,840	9
1995 General Obligation Advance	15,775	32,981	35,197	13,559	10
1995a General Obligation Advance	6,472	13,581	14,512	5,541	11
1996 General Obligation Advance	6,392	72,131	72,813	5,710	12
1996a General Obligation Advance	2,876	29,140	29,440	2,576	13
1997 General Obligation Advance	26,494	42,158	65,784	2,868	14
1998 General Obligation Debt		25,585	0	25,585	15
Subtotal	144,489	406,023	423,174	127,338	
Other Long-Term Debt (224)					
NONE	0			0	16
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	17
Subtotal	0	0	0	0	
Total	144,489	406,023	423,174	127,338	

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	15,144,881	0	0	0	0	15,144,881	1
Add credits during year:							
For Services	50,984					50,984	2
For Mains	373,263					373,263	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	15,569,128	0	0	0	0	15,569,128	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Water Main Assessments	931,060	2
Total (Acct. 124):	931,060	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	524,413	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	524,413	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)	
Receivables from Municipality (145):		
Due from Tax Collection Fund	563,812	16
Total (Acct. 145):	563,812	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
Water Utility Master Plan Prepared by Black & Veatch	72,371	19
Total (Acct. 183):	72,371	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
Deferred Reservoir Rehabilitation	21,382	22
Total (Acct. 186):	21,382	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	33,816,586	0	0	0	33,816,586	1
Materials and Supplies	213,069	0	0	0	213,069	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	6,570,489	0	0	0	6,570,489	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	15,357,004	0	0	0	15,357,004	6
Other (specify):						
NONE					0	7
Average Net Rate Base	12,102,162	0	0	0	12,102,162	
Net Operating Income	945,298	0	0	0	945,298	8
Net Operating Income as a percent of Average Net Rate Base						
	7.81%	N/A	N/A	N/A	7.81%	

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	45,460	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	9,042,562	3
Other (Specify):		
none		4
Total Average Proprietary Capital	9,088,022	
Net Income		
Net Income	826,724	5
Percent Return on Proprietary Capital	9.10%	

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.

General Obligation Promissory Note Issued 7/1/1998 in the amount of \$1,205,000.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 11, 1999

Ms. Patricia A. Kelleher, Utility Accounting Supervisor
Janesville Water Utility
18 North Jackson Street
P.O. Box 5005
Janesville, WI 53546-5005

1998 Analytical Review DWCCA-2740-ELE

Dear Ms. Kelleher:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Oct 11 1999 letters e.doc

cc: Mr. Robert A. Boldt, Director of Public Services

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,663,689	1
Total Sales of Water	3,663,689	
Other Operating Revenues		
Forfeited Discounts (470)	19,312	2
Miscellaneous Service Revenues (471)	630	3
Rents from Water Property (472)	36,179	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	21,594	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	77,715	
Total Operating Revenues	3,741,404	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	596	8
Pumping Expenses (620-633)	395,764	9
Water Treatment Expenses (640-652)	60,222	10
Transmission and Distribution Expenses (660-678)	516,825	11
Customer Accounts Expenses (901-905)	154,469	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	377,546	14
Total Operation and Maintenance Expenses	1,505,422	
Other Operating Expenses		
Depreciation Expense (403)	633,716	15
Amortization Expense (404-407)		16
Taxes (408)	656,968	17
Total Other Operating Expenses	1,290,684	
Total Operating Expenses	2,796,106	
NET OPERATING INCOME	945,298	

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	336	2,522	3,545	2
Industrial				3
Total Unmetered Sales to General Customers (460)	336	2,522	3,545	
Metered Sales to General Customers (461)				
Residential	19,124	1,324,956	1,434,482	4
Commercial	1,657	575,320	466,169	5
Industrial	80	2,028,754	917,446	6
Total Metered Sales to General Customers (461)	20,861	3,929,030	2,818,097	
Private Fire Protection Service (462)	137		30,538	7
Public Fire Protection Service (463)	20,978		711,062	8
Other Sales to Public Authorities (464)	117	147,825	100,447	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	42,429	4,079,377	3,663,689	

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)	711,062	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)	711,062	
Forfeited Discounts (470):		
Customer late payment charges	19,312	5
Other (specify):		
None		6
Total Forfeited Discounts (470)	19,312	
Miscellaneous Service Revenues (471):		
Service Reconnection Charges	630	7
Total Miscellaneous Service Revenues (471)	630	
Rents from Water Property (472):		
Truck & Equipment Rentals	36,179	8
Total Rents from Water Property (472)	36,179	
Interdepartmental Rents (473):		
None		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	21,194	10
Other (specify):		
Miscellaneous sale of material	400	11
Total Other Water Revenues (474)	21,594	
Amortization of Construction Grants (475):		
None		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		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)	596	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	596	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	278,534	17
Pumping Labor and Expenses (624)	49,602	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	31,466	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	8,870	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	27,292	25
Total Pumping Expenses	395,764	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	18,484	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	34,966	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	6,772	33
Total Water Treatment Expenses	60,222	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	48,922	36
Meter Expenses (663)	46,545	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	24,115	43
Maintenance of Transmission and Distribution Mains (673)	164,402	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	144,525	46
Maintenance of Meters (676)	24,257	47
Maintenance of Hydrants (677)	61,474	48
Maintenance of Miscellaneous Plant (678)	2,585	49
Total Transmission and Distribution Expenses	516,825	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	22,055	50
Meter Reading Labor (902)	17,990	51
Customer Records and Collection Expenses (903)	111,168	52
Uncollectible Accounts (904)	3,256	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	154,469	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	124,762	56
Office Supplies and Expenses (921)	18,219	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,359	59
Property Insurance (924)	3,258	60
Injuries and Damages (925)	28,423	61
Employee Pensions and Benefits (926)	192,432	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)	2,010	66
Maintenance of General Plant (932)	2,083	67
Total Administrative and General Expenses	377,546	
 Total Operation and Maintenance Expenses	 1,505,422	

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		624,601	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,099	2
Net property tax equivalent		608,502	
Social Security		43,879	3
PSC Remainder Assessment		4,587	4
Other (specify): NONE			5
Total tax expense		656,968	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204400				3
County tax rate	mills		5.970100				4
Local tax rate	mills		5.481000				5
School tax rate	mills		11.267400				6
Voc. school tax rate	mills		1.482800				7
Other tax rate - Local	mills		1.472500				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.878200				10
Less: state credit	mills		1.832800				11
Net tax rate	mills		24.045400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.481000				14
Combined School Tax Rate	mills		12.750200				15
Other Tax Rate - Local	mills		1.472500				16
Total Local & School Tax	mills		19.703700				17
Total Tax Rate	mills		25.878200				18
Ratio of Local and School Tax to Total	dec.		0.761401				19
Total tax net of state credit	mills		24.045400				20
Net Local and School Tax Rate	mills		18.308203				21
Utility Plant, Jan. 1	\$	33,231,631	33,231,631				22
Materials & Supplies	\$	222,710	222,710				23
Subtotal	\$	33,454,341	33,454,341				24
Less: Plant Outside Limits	\$	1,860,493	1,860,493				25
Taxable Assets	\$	31,593,848	31,593,848				26
Assessment Ratio	dec.		0.974200				27
Assessed Value	\$	30,778,727	30,778,727				28
Net Local & School Rate	mills		18.308203				29
Tax Equiv. Computed for Current Year	\$	563,503	563,503				30
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	624,601					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,024		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)	707,634		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	721,658	0	
PUMPING PLANT			
Land and Land Rights (320)	11,565		12
Structures and Improvements (321)	1,441,302	59,716	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,203,972	282,253	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	2,656,839	341,969	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	135,412	20,283	23
Total Water Treatment Plant	135,412	20,283	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	90,496		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)			14,024	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)			707,634	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	721,658	
PUMPING PLANT				
Land and Land Rights (320)			11,565	12
Structures and Improvements (321)			1,501,018	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	65,620		1,420,605	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	65,620	0	2,933,188	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	2,790		152,905	23
Total Water Treatment Plant	2,790	0	152,905	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			90,496	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,681,473		26
Transmission and Distribution Mains (343)	20,574,123	757,953	27
Fire Mains (344)	0		28
Services (345)	2,222,636	67,025	29
Meters (346)	1,628,696	94,104	30
Hydrants (348)	1,522,079	104,175	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	27,719,503	1,023,257	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	575,312		34
Office Furniture and Equipment (391)	48,288		35
Computer Equipment (391.1)	238,962	38,665	36
Transportation Equipment (392)	351,800	67,266	37
Stores Equipment (393)	10,311		38
Tools, Shop and Garage Equipment (394)	82,757	6,804	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	199,737	3,235	41
Communication Equipment (397)	416,190		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,923,357	115,970	
Total utility plant in service directly assignable	33,156,769	1,501,479	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	33,156,769	1,501,479	

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)			1,681,473 26
Transmission and Distribution Mains (343)	29,016		21,303,060 27
Fire Mains (344)			0 28
Services (345)	1,716		2,287,945 29
Meters (346)	73,018	1,826	1,651,608 30
Hydrants (348)	11,511		1,614,743 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	115,261	1,826	28,629,325
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			575,312 34
Office Furniture and Equipment (391)			48,288 35
Computer Equipment (391.1)			277,627 36
Transportation Equipment (392)			419,066 37
Stores Equipment (393)			10,311 38
Tools, Shop and Garage Equipment (394)			89,561 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			202,972 41
Communication Equipment (397)			416,190 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	2,039,327
Total utility plant in service directly assignable	183,671	1,826	34,476,403
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	183,671	1,826	34,476,403

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	207,137	2.94%	20,804	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	207,137		20,804	
PUMPING PLANT				
Structures and Improvements (321)	463,760	2.43%	35,745	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	282,723	4.42%	58,000	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	746,483		93,745	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	81,043	6.00%	8,650	17
Total Water Treatment Plant	81,043		8,650	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	396,874	1.86%	31,275	19
Transmission and Distribution Mains (343)	2,220,543	0.93%	194,729	20
Fire Mains (344)	0			21
Services (345)	605,053	2.09%	47,136	22
Meters (346)	636,010	5.00%	82,595	23
Hydrants (348)	288,800	1.59%	24,938	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,147,280		380,673	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					227,941	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	227,941	
321					499,505	8
322					0	9
323					0	10
324					0	11
325	65,620	11,231	150		264,022	12
326					0	13
327					0	14
328					0	15
	65,620	11,231	150	0	763,527	
331					0	16
332	2,790				86,903	17
	2,790	0	0	0	86,903	
341					0	18
342	0				428,149	19
343	29,016		1,374		2,387,630	20
344					0	21
345	1,716		89		650,562	22
346	73,018		2,979	1,826	650,392	23
348	11,511				302,227	24
349					0	25
	115,261	0	4,442	1,826	4,418,960	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	273,907	2.27%	13,060	26
Office Furniture and Equipment (391)	51,206	5.88%		27
Computer Equipment (391.1)	175,787	25.00%	64,573	28
Transportation Equipment (392)	229,318	10.56%	40,701	29
Stores Equipment (393)	7,264	5.88%	606	30
Tools, Shop and Garage Equipment (394)	68,751	5.88%	5,066	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	99,254	6.07%	12,222	33
Communication Equipment (397)	239,794	9.09%	37,832	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,145,281		174,060	
Total accum. prov. directly assignable	6,327,224		677,932	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,327,224		 677,932	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					286,967	26
391				(2,918)	48,288	27
391.1					240,360	28
392					270,019	29
393					7,870	30
394					73,817	31
395					0	32
396					111,476	33
397					277,626	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	(2,918)	1,316,423	
	183,671	11,231	4,592	(1,092)	6,813,754	
					0	38
	183,671	11,231	4,592	(1,092)	6,813,754	

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			363,013	363,013	1
February			338,320	338,320	2
March			383,508	383,508	3
April			380,125	380,125	4
May			392,401	392,401	5
June			399,521	399,521	6
July			438,756	438,756	7
August			450,604	450,604	8
September			434,045	434,045	9
October			395,998	395,998	10
November			350,823	350,823	11
December			386,372	386,372	12
Total for year	0	0	4,713,486	4,713,486	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				4,713,486	16
Less: Water sold				4,079,377	17
Losses and unaccounted for				634,109	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				18,209	21
Date of maximum: 7/29/1998					22
Cause of maximum:					23
Summer Usage					
Minimum gallons pumped by all methods in any one day during reporting year				8,243	24
Date of minimum: 7/4/1998					25
Total KWH used for pumping for the year				6,491,842	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)	
2801 PALMER DR - P S #10	Well # 10	1,150	18	3,600,000	Yes	1
6 W DELAVAN DR - P S #2	Well # 5	1,125	12	2,500,000	Yes	2
236 WATER STREET - P S #3	Well # 6	100	26	5,000,000	Yes	3
860 BELOIT AVE- P S #4	Well # 7	105	26	6,300,000	Yes	4
520 MOHAWK DR - P S #5	Well # 8	130	26	6,000,000	Yes	5
3017 KENNEDY RD - P S #7	Well # 9	215	20	6,000,000	Yes	6

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	OSTER PUMP STATION #8-1	OSTER PUMP STATION #8-2	OSTER PUMP STATION #9-1	1
Location	1507 WINCHESTER DRIVE	1507 WINCHESTER DR	2800 W MEMORIAL DR	2
Purpose	B	B	B	3
Destination	R	R	D	4
Pump Manufacturer	AURORA	AURORA	PACIFIC	5
Year Installed	1998	1998	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,100	2,100	200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	BALDOR	9 10
Year Installed	1998	1998	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	OSTER PUMP STATION #9-2	PUMP STATION #2-1	PUMP STATION #2-2	14
Location	2800 W MEMORIAL DR	6 W DELAVAN DR	6 W DELAVAN DR	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	PACIFIC	PEERLESS	WORTHINGTON	18
Year Installed	1986	1986	1986	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	200	1,750	1,750	21
Pump Motor or Standby Engine Mfr	BALDOR	RELIANCE	U S MOTOR	22 23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	8	150	100	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	PUMP STATION #3	PUMP STATION #4	PUMP STATION #5	1
Location	236 WATER STREET	860 BELOIT AVENUE	520 MOHAWK DR	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	VERTI-LINE	LAYNE	5
Year Installed	1947	1990	1963	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,500	4,400	4,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1998	1990	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	350	450	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP STATION #7	PUMPING STATION #10-1	PUMPING STATION #10-2	14
Location	3017 KENNEDY RD	2801 PALMER DRIVE	2801 PALMER DRIVE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1997	1992	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	2,500	2,500	21
Pump Motor or Standby Engine Mfr	SIEMAN	U S MOTOR	US MOTOR	23
Year Installed	1979	1992	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	500	150	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	PUMPING STATION #10-3	PUMPING STATION #10-4	1
Location	2801 PALMER DRIVE	2801 PALMER DRIVE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1992	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,500	2,500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1992	1992	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			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	RESERVIOR # 1	RESERVIOR # 2	RESERVIOR AT PS #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1928	1979	1937	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	5
Elevation difference in feet (See Headnote 3.)	80	80	0	6
Total capacity in gallons	9,000,000	5,000,000	80,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.5000	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR AT PS #10		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons	560,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	354	0	0	0	354	1	
M	D	1.000	1,012	0	0	0	1,012	2	
L	D	1.500	1,972	0	0	0	1,972	3	
M	D	1.500	8,969	0	0	0	8,969	4	
M	D	2.000	10,351	0	0	0	10,351	5	
M	D	4.000	46,372	0	0	0	46,372	6	
M	D	6.000	809,592	3,430	0	0	813,022	7	
M	D	8.000	305,881	7,756	0	0	313,637	8	
M	D	10.000	74,007	0	0	0	74,007	9	
M	D	12.000	172,947	6,959	1,150	0	178,756	10	
M	D	14.000	5,220	0	0	0	5,220	11	
M	D	16.000	99,328	945	0	0	100,273	12	
M	D	18.000	19,587	0	0	0	19,587	13	
M	D	20.000	79	0	0	0	79	14	
M	D	24.000	29,317	0	0	0	29,317	15	
Total Within Municipality			1,584,988	19,090	1,150	0	1,602,928		
M	D	8.000	13,445	0	0	0	13,445	16	
M	D	12.000	13,527	0	0	0	13,527	17	
M	D	16.000	27,901	0	0	0	27,901	18	
Total Outside of Municipality			54,873	0	0	0	54,873		
Total Utility			1,639,861	19,090	1,150	0	1,657,801		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.625	15	0	0	0	15		2
L	0.625	1,217	0	3	0	1,214		3
L	0.750	1,459	0	5	0	1,454		4
M	0.750	10,723	151	10	0	10,864		5
L	1.000	12	0	0	0	12		6
M	1.000	4,099	0	2	0	4,097		7
M	1.250	8	0	0	0	8		8
L	1.250	10	0	0	0	10		9
M	1.500	233	0	0	0	233		10
L	1.500	2	0	0	0	2		11
M	2.000	136	0	0	0	136		12
L	2.000	5	0	0	0	5		13
M	2.500	1	0	0	0	1		14
M	3.000	1	0	0	0	1		15
M	4.000	69	1	0	0	70		16
M	6.000	16	0	0	0	16		17
M	8.000	9	0	0	0	9		18
M	10.000	4	0	0	0	4		19
Total Utility		18,026	152	20	0	18,158	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	15,219	652	831	(33)	15,007	1,185	1
0.750	5,564	291	31	3	5,827	180	2
1.000	319	27	25	(2)	319	55	3
1.500	282	57	34	(5)	300	61	4
2.000	213	12	17	(9)	199	43	5
3.000	83	12	7	3	91	26	6
4.000	53	3	6	1	51	19	7
6.000	24	2	1	0	25	9	8
8.000	2	0	0	0	2	2	9
10.000	6	0	0	0	6	5	10
Total:	21,765	1,056	952	(42)	21,827	1,585	

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	13,927	716	6	20	0	338	15,007	1
0.750	5,268	363	6	10	0	180	5,827	2
1.000	45	231	13	12	0	18	319	3
1.500	9	241	13	12	0	25	300	4
2.000	4	137	23	26	0	9	199	5
3.000	0	44	4	14	0	29	91	6
4.000	0	15	9	20	0	7	51	7
6.000	0	7	2	5	0	11	25	8
8.000	0	0	0	2	0	0	2	9
10.000	0	1	5	0	0	0	6	10
Total:	19,253	1,755	81	121	0	617	21,827	

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	55	0	0		55	1
Within Municipality	2,118	59	34		2,143	2
Total Fire Hydrants	2,173	59	34	0	2,198	
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: 2,198
 Number of distribution system valves end of year: 2,361
 Number of distribution valves operated during year: 1,727

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

614- Maintenance of Wells decreased by \$80,927. This is a return to a normal level. In 1997, there was an unscheduled well rehabilitation at pump station #7.

633- Maintenance of Pump Equipment increased by 18,561. This increase was caused by booster pump rehabilitation and an consultant study of the efficiency and energy usage of the pumps.

673- Maintenance of Mains decreased by \$44,573. This was due to a low number of main breaks in 1998.

675- Maintenance of Services increased by \$23,134. This increase is related to the move back of services during street widening.

903- Customer Records increased \$19,887. This is due primarily to the implementation of the new billing system. The annual maintenance agreement increased, as well as an increase in forms expense for including return envelopes for customers convenience.

Water Utility Plant in Service (Page W-08)

321- Structures and Improvements -\$42,221 Pump Station # 5 Improvements \$17,495 Pump Station # 8 Improvements

325- Electric Pumping Equipment -\$13,751 Electric Pump Station #5 \$54,957 Motor Control Center Station #5

\$33,626 Electric Pump Station #8

\$90,792 Motor Control Center Station #8

\$64,097 Internal Piping Station #8

\$25,030 Pump Motor Station #3

Pump Retirements -\$16,013 Pump Station #5

\$44,050 Pump Station #8

\$ 5,557 Pump Station #3

332- Water Treatment Equipment -\$20,283 (4) Chemical Scales

Scale Retirement \$ 2,790

Water Mains (Page W-17)

All mains are financed with long-term debt. The debt is repaid with assessments and utility earnings. Water mains from 6" to 12" are assessed against the abutting property at a consistent rate. The Water Utility bears the cost of installing oversized mains. At the present time, deferred assessments are for ten years, interest free.

Water Services (Page W-18)

New services are assessed to the customer based on actual cost of installation of the service. The cost of installing laterals is assessed to each lot for which laterals are installed. Lateral assessments are to be paid in full following completion of the work, or with the property taxes the first year following the work.

Meters (Page W-19)

This is an adjustment to the actual meters installed and in stock at 12/31/98.