



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Principal Office: 116 PARKVIEW DRIVE
P.O. BOX 188
MILTON, WI 53563

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Utility Address: 116 PARKVIEW DRIVE

P.O. BOX 188

MILTON, WI 53563

When was utility organized? 12/31/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LAWRENCE DELO

Title: CITY ADMINISTRATOR

Office Address:

116 PARKVIEW DRIVE

P.O. BOX 188

MILTON, WI 53563

Telephone: (608) 868 - 6900

Fax Number: (608) 868 - 6927

E-mail Address:

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

Name: MR RICHARD A RAYMAKER CPA

Title: PARTNER

Office Address: REILLY, PENNER, & BENTON, LLP

611 NORTH BROADWAY, SUITE 300

MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address: rraymake@rpblp.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 RICHARD A RAYMAKER CPA

Title: PARTNER

Office Address: REILLY, PENNER, & BENTON, LLP

611 NORTH BROADWAY, SUITE 300

MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address: rraymake@rpblp.com

Date of most recent audit report: 2/24/1999

Period covered by most recent audit: FOR THE YEAR ENDED 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR HOWARD ROBINSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

Telephone: (608) 868 - 6914

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR C. RICHARD ANDERSON

MR CHARLES BINGHAM

MS SUE LARSON

MS KATHLEEN A. MCCANN, COUNSEL REPRESENTATIVE

MR JON PLATTS

MR HOWARD ROBINSON, PUBLIC WORKS DIRECTOR

MR BRENT SUTHERLAND, MAYOR

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:

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)	507,104	502,292	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	170,225	174,259	2
Depreciation Expense (403)	150,072	82,359	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	102,296	78,494	5
Total Operating Expenses	422,593	335,112	
Net Operating Income	84,511	167,180	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	84,511	167,180	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	39,910	44,532	10
Miscellaneous Nonoperating Income (421)	38	6,069	11
Total Other Income	39,948	50,601	
Total Income	124,459	217,781	
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	124,459	217,781	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	108,255	110,278	14
Amortization of Debt Discount and Expense (428)	10,397	10,396	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	771	2,319	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	119,423	122,993	
Net Income	5,036	94,788	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	426,299	331,511	20
Balance Transferred from Income (433)	5,036	94,788	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)	431,335	426,299	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SEE FOOTNOTE	39,910	5
Total (Acct. 419):	39,910	
Miscellaneous Nonoperating Income (421):		
GAIN ON SALE OF ASSETS	38	6
Total (Acct. 421):	38	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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)					0	1
Costs & 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	507,104	0	0	0	507,104	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	507,104	0	0	0	507,104	

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	74,855		74,855	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,613		1,613	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	76,468	0	76,468	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,345,298	5,317,800	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,039,161	899,981	2
Net Utility Plant	4,306,137	4,417,819	
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)	435,325	285,324	7
Total Other Property and Investments	435,325	285,324	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	126,844	240,500	8
Temporary Cash Investments (132)	313,754	298,866	9
Notes Receivable (141)	40,375	39,955	10
Customer Accounts Receivable (142)	115,664	112,412	11
Other Accounts Receivable (143)	149,003	121,677	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,983	13,266	14
Materials and Supplies (150)	27,014	24,939	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	780,637	851,615	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	119,130	129,527	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	119,130	129,527	
Total Assets and Other Debits	5,641,229	5,684,285	

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)	392,678	392,678	21
Appropriated Earned Surplus (215)	516,431	516,431	22
Unappropriated Earned Surplus (216)	431,335	426,299	23
Total Proprietary Capital	1,340,444	1,335,408	
LONG-TERM DEBT			
Bonds (221)	1,810,000	1,845,000	24
Advances from Municipality (223)	0	21,793	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,810,000	1,866,793	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,652	33,194	28
Payables to Municipality (233)	141,212	126,121	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	91,288	73,832	31
Interest Accrued (237)	26,678	27,192	32
Other Current and Accrued Liabilities (238)	25	9	33
Total Current and Accrued Liabilities	261,855	260,348	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	4,915	2,643	36
Total Deferred Credits	4,915	2,643	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,224,015	2,219,093	41
Total Liabilities and Other Credits	5,641,229	5,684,285	

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)	5,345,298	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,345,298	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,039,161	0	0	0	10
Total Accumulated Provision	1,039,161	0	0	0	
Net Utility Plant	4,306,137	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	899,981				899,981	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	150,072				150,072	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,725				5,725	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	155,797	0	0	0	155,797	13
Debits during year						14
Book cost of plant retired	16,617				16,617	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	16,617	0	0	0	16,617	19
Balance End of Year	1,039,161	0	0	0	1,039,161	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):	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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	27,014	24,939
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	27,014	24,939

**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)				
BOND LOSS ON REFINANCING	129,527	10397	119,130	1
Total			119,130	
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	392,678	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>392,678</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)	
95 REVENUE BONDS	04/25/1995	10/01/2015	5.75%	1,810,000	1
Total Bonds (Account 221):				1,810,000	

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)					
CONSTRUCTION	12/31/1988	12/31/1999	3.45%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	73,832	1
Accruals:		
Charged water department expense	96,692	2
Charged electric department expense		3
Charged sewer department expense	1,453	4
Other (explain):		
NONE		5
Total Accruals and other credits	98,145	
Taxes paid during year:		
County, state and local taxes	73,832	6
Social Security taxes	6,234	7
PSC Remainder Assessment	623	8
Other (explain):		
NONE		9
Total payments and other debits	80,689	
Balance end of year	91,288	

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)					
MORTGAGE REVENUE BONDS	27,192	108,255	108,769	26,678	1
Subtotal	27,192	108,255	108,769	26,678	
Advances from Municipality (223)					
ADVANCES	0	771	771	0	2
Subtotal	0	771	771	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	27,192	109,026	109,540	26,678	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,219,093	0	0	0	0	2,219,093	1
Add credits during year:							
For Services	1,959					1,959	2
For Mains	1,136					1,136	3
Other (specify):							
FOR REMOTE METERS	1,827					1,827	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,224,015	0	0	0	0	2,224,015	
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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE ACCOUNT FUND	435,325	3
Total (Acct. 125):	435,325	
Notes Receivable (141):		
PUBLIC AND PRIVATE FIRE PROTECTION	40,375	4
Total (Acct. 141):	40,375	
Customer Accounts Receivable (142):		
Water	115,664	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE	0	8
Total (Acct. 142):	115,664	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	130,242	9
Merchandising, jobbing and contract work		10
Other (specify):		
RECEIVEABLE FROM WASTEWATER TREATMENT PLANT	18,761	11
Total (Acct. 143):	149,003	
Receivables from Municipality (145):		
JOINT METER ALLOCATION	7,983	12
Total (Acct. 145):	7,983	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	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)	
Payables to Municipality (233):		
ACCOUNTS PAYABLE TO SEWER UTILITY	141,212	16
Total (Acct. 233):	141,212	
Other Deferred Credits (253):		
FOURTH QUARTER FINALS	4,915	17
Total (Acct. 253):	4,915	

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	5,331,549	0	0	0	5,331,549	1
Materials and Supplies	25,976	0	0	0	25,976	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	969,571	0	0	0	969,571	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,221,554	0	0	0	2,221,554	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,166,400	0	0	0	2,166,400	
Net Operating Income	84,511	0	0	0	84,511	8
Net Operating Income as a percent of Average Net Rate Base						
	3.90%	N/A	N/A	N/A	3.90%	

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	392,678	1
Appropriated Earned Surplus	516,431	2
Unappropriated Earned Surplus	428,817	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,337,926	
Net Income		
Net Income	5,036	5
Percent Return on Proprietary Capital	0.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

F-2

LINE 419 INTEREST AND DIVIDEND INCOME

DIVIDEND 13248

REVENUE BOND 10269

95 BONDS PROJ 4128

INTEREST REV BOND 12265

39910

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 22, 1999

Mr. Lawrence Delo, City Administrator
City of Milton Municipal Water Utility
116 Parkview Drive
P.O. Box 188
Milton, WI 53563-0188

1998 Analytical Review DWCCA-3700-PJL

Dear Mr. Delo:

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

1. During our review, we noted that the utility reports in the footnotes for both the mains and services schedules on pages W-15 and W-16 that the additions for those schedules were financed through the city's general taxes. Please explain whether the property owners are then assessed for those costs.
2. Please provide your computation of total 1998 depreciation accruals of \$155,797 on page F-8, lines 4 and 6, which is significantly larger than the \$85,697 in 1997 and the staff's computation of \$106,276 for 1998 which is based upon the authorized 2.00 percent composite depreciation rate and average depreciable plant investment of \$5,313,815.

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\analytical review letters\July 22 1999 rev letters L 1.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Howard Robinson, Public Works Director

Response received 7/30/99.

1, Assessments are deferred until property owners hook up.

2, # should be 88,737, not 155,797. Ammendments will be sent soon.

PJL

I attempted to reach Joanne Becker, city clerk who signed response multiple times the week of 11/28/99, she did not return my call. Will close to '99 review.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	496,360	1
Total Sales of Water	496,360	
Other Operating Revenues		
Forfeited Discounts (470)	3,129	2
Miscellaneous Service Revenues (471)	1,497	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,118	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,744	
Total Operating Revenues	507,104	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,085	8
Pumping Expenses (620-625)	28,678	9
Water Treatment Expenses (630-635)	15,057	10
Transmission and Distribution Expenses (640-655)	53,556	11
Customer Accounts Expenses (901-904)	16,081	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	49,768	14
Total Operation and Maintenance Expenses	170,225	
Other Operating Expenses		
Depreciation Expense (403)	150,072	15
Amortization Expense (404-407)	0	16
Taxes (408)	102,296	17
Total Other Operating Expenses	252,368	
Total Operating Expenses	422,593	
NET OPERATING INCOME	84,511	

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	5	58	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	5	58	
Metered Sales to General Customers (461)				
Residential	1,695	99,436	283,710	4
Commercial	228	23,282	54,254	5
Industrial	17	10,800	15,164	6
Total Metered Sales to General Customers (461)	1,940	133,518	353,128	
Private Fire Protection Service (462)	19		2,263	7
Public Fire Protection Service (463)	1,932		124,833	8
Other Sales to Public Authorities (464)	22	6,330	16,078	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,915	139,853	496,360	

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)	124,833	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	0	4
Total Public Fire Protection Service (463)	124,833	
Forfeited Discounts (470):		
Customer late payment charges	3,129	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,129	
Miscellaneous Service Revenues (471):		
OTHER SERVICE REVENUES	1,497	7
Total Miscellaneous Service Revenues (471)	1,497	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,118	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,118	
Amortization of Construction Grants (475):		
NONE	0	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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	7,085	4
Total Source of Supply Expenses	7,085	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	24,502	7
Operation Supplies and Expenses (623)	2,402	8
Maintenance of Pumping Plant (625)	1,774	9
Total Pumping Expenses	28,678	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,613	10
Chemicals (631)	13,150	11
Operation Supplies and Expenses (632)	9	12
Maintenance of Water Treatment Plant (635)	285	13
Total Water Treatment Expenses	15,057	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	24,222	14
Operation Supplies and Expenses (641)	3,379	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,218	16
Maintenance of Mains (651)	12,927	17
Maintenance of Services (652)	1,777	18
Maintenance of Meters (653)	5,825	19
Maintenance of Hydrants (654)	1,763	20
Maintenance of Other Plant (655)	2,445	21
Total Transmission and Distribution Expenses	53,556	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	888	22
Accounting and Collecting Labor (902)	12,836	23
Supplies and Expenses (903)	2,357	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	16,081	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,407	27
Office Supplies and Expenses (921)	778	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	5,409	30
Property Insurance (924)	6,509	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	19,456	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	915	35
Transportation Expenses (933)	1,347	36
Maintenance of General Plant (935)	2,947	37
Total Administrative and General Expenses	49,768	
 Total Operation and Maintenance Expenses	 170,225	

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		89,835	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,453	2
Net property tax equivalent		88,382	
Social Security		6,234	3
PSC Remainder Assessment		623	4
Other (specify): ADDITIONAL PROPERTY EQ. TAX PAID		7,057	5
Total tax expense		102,296	

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		0.229670				3
County tax rate	mills		6.832910				4
Local tax rate	mills		7.893840				5
School tax rate	mills		10.978960				6
Voc. school tax rate	mills		1.696260				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.631640				10
Less: state credit	mills		1.635880				11
Net tax rate	mills		25.995760				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.893840				14
Combined School Tax Rate	mills		12.675220				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.569060				17
Total Tax Rate	mills		27.631640				18
Ratio of Local and School Tax to Total	dec.		0.744402				19
Total tax net of state credit	mills		25.995760				20
Net Local and School Tax Rate	mills		19.351307				21
Utility Plant, Jan. 1	\$	5,317,800	5,317,800				22
Materials & Supplies	\$	24,939	24,939				23
Subtotal	\$	5,342,739	5,342,739				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,342,739	5,342,739				26
Assessment Ratio	dec.		0.868900				27
Assessed Value	\$	4,642,306	4,642,306				28
Net Local & School Rate	mills		19.351307				29
Tax Equiv. Computed for Current Year	\$	89,835	89,835				30
Tax Equivalent per 1994 PSC Report	\$	51,986					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	89,835					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	7,584		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)	399,015		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	406,599	0	
PUMPING PLANT			
Land and Land Rights (320)	3,350		12
Structures and Improvements (321)	321,588		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	314,763		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,048		20
Total Pumping Plant	640,749	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,068		23
Total Water Treatment Plant	14,068	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,800		24
Structures and Improvements (341)	1,464		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)			7,584 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)			399,015 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	406,599
PUMPING PLANT			
Land and Land Rights (320)			3,350 12
Structures and Improvements (321)			321,588 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			314,763 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,048 20
Total Pumping Plant	0	0	640,749
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			14,068 23
Total Water Treatment Plant	0	0	14,068
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			6,800 24
Structures and Improvements (341)			1,464 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	791,881	19,171	26
Transmission and Distribution Mains (343)	2,422,131	1,763	27
Fire Mains (344)	0		28
Services (345)	484,844	3,976	29
Meters (346)	172,816	14,275	30
Hydrants (348)	269,704	2,329	31
Other Transmission and Distribution Plant (349)	210		32
Total Transmission and Distribution Plant	4,149,850	41,514	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	22,912	1,129	34
Office Furniture and Equipment (391)	18,955		35
Computer Equipment (391.1)	6,501	750	36
Transportation Equipment (392)	32,275		37
Stores Equipment (393)	299		38
Tools, Shop and Garage Equipment (394)	21,987		39
Laboratory Equipment (395)	400		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,567		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	638	722	44
Other Tangible Property (399)	0		45
Total General Plant	106,534	2,601	
Total utility plant in service directly assignable	5,317,800	44,115	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,317,800	44,115	

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)			811,052 26
Transmission and Distribution Mains (343)	19		2,423,875 27
Fire Mains (344)			0 28
Services (345)			488,820 29
Meters (346)	16,551		170,540 30
Hydrants (348)	47		271,986 31
Other Transmission and Distribution Plant (349)			210 32
Total Transmission and Distribution Plant	16,617	0	4,174,747
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			24,041 34
Office Furniture and Equipment (391)			18,955 35
Computer Equipment (391.1)			7,251 36
Transportation Equipment (392)			32,275 37
Stores Equipment (393)			299 38
Tools, Shop and Garage Equipment (394)			21,987 39
Laboratory Equipment (395)			400 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,567 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,360 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	109,135
Total utility plant in service directly assignable	16,617	0	5,345,298
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,617	0	5,345,298

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			13,736	13,736	1
February			11,224	11,224	2
March			12,740	12,740	3
April			13,945	13,945	4
May			16,009	16,009	5
June			15,673	15,673	6
July			17,381	17,381	7
August			17,782	17,782	8
September			17,115	17,115	9
October			16,189	16,189	10
November			14,433	14,433	11
December			14,980	14,980	12
Total for year	0	0	181,207	181,207	
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				181,207	16
Less: Water sold				139,853	17
Losses and unaccounted for				41,354	18
Percent unaccounted for to the nearest whole percent (%)				23%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				997	21
Date of maximum: 8/17/1998					22
Cause of maximum:					23
TOWER CONTROL OVERFLOW					
Minimum gallons pumped by all methods in any one day during reporting year				299	24
Date of minimum: 3/3/1998					25
Total KWH used for pumping for the year				285,100	26
If water is purchased: Vendor Name: N/A					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)	
DEEP WELL	WELL #2	608	10	460,000	Yes	1
DEEP WELL	WELL #3	1,045	19	980,000	Yes	2
DEEP WELL	WELL #4	1,107	17	1,440,000	Yes	3
DEEP WELL	WELL #5	1,036	15	1,500,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #3A	1
Location	WELL #2	WELL #3	WELL #3A	2
Purpose	P	P	S	3
Destination	T	D	D	4
Pump Manufacturer	REDO	FM	FM	5
Year Installed	1975	1959	1959	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	315	680	680	8
Pump Motor or Standby Engine Mfr	REDO	FM	IHC	9 10
Year Installed	1975	1959	1959	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #5A	14
Location	WELL #4	WELL #5	WELL #5A	15
Purpose	P	P	S	16
Destination	T	T	T	17
Pump Manufacturer	BJ	SIMMONS	SIMMONS	18
Year Installed	1989	1992	1992	19
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,025	925	21
Pump Motor or Standby Engine Mfr	BJ	U.S. MOTORS	WAUKESHA	22 23
Year Installed	1989	1992	1992	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	125	175	175	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	CLEARLAKE	ROGERS ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1959	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	157	157	6
Total capacity in gallons	200,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1520	4.3400	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	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)	
L	D	1.000	265	0	0	0	265	1
M	D	1.000	146	0	0	0	146	2
M	D	2.000	1,187	0	0	0	1,187	3
M	D	4.000	9,163	0	0	0	9,163	4
M	D	6.000	62,355	30	30	0	62,355	5
M	D	8.000	43,270	0	0	0	43,270	6
M	T	10.000	26,622	0	0	0	26,622	7
M	T	12.000	5,695	0	0	0	5,695	8
Total Within Municipality			148,703	30	30	0	148,703	
M	D	8.000	462	0	0	0	462	9
Total Outside of Municipality			462	0	0	0	462	
Total Utility			149,165	30	30	0	149,165	

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	0.666	156	0	0	0	156		1
M	0.750	819	0	0	0	819		2
L	0.750	93	0	0	0	93		3
M	1.000	592	2	0	0	594		4
M	1.500	32	3	0	0	35		5
M	2.000	33	0	0	0	33		6
M	6.000	4	0	0	0	4		7
M	8.000	18	1	0	0	19		8
M	10.000	1	0	0	0	1		9
Total Utility		1,748	6	0	0	1,754	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	1,825	180	230	20	1,795	300	1
0.750	84	0	5	0	79	7	2
1.000	39	8	9	2	40	17	3
1.500	25	2	6	1	22	9	4
2.000	25	1	7	(2)	17	7	5
3.000	7	1	2	0	6	2	6
4.000	3	1	1	0	3	1	7
6.000	1	0	0	0	1	0	8
8.000	1	0	0	(1)	0	0	9
Total:	2,010	193	260	20	1,963	343	

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	1,589	151	7	8	1	39	1,795	1
0.750	62	11	2	0	0	4	79	2
1.000	1	32	2	4	0	1	40	3
1.500	0	17	1	3	0	1	22	4
2.000	0	7	4	6	0	0	17	5
3.000	0	1	1	2	0	2	6	6
4.000	0	0	1	2	0	0	3	7
6.000	0	0	0	0	0	1	1	8
8.000	0	0	0	0	0	0	0	9
Total:	1,652	219	18	25	1	48	1,963	

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	1				1	1
Within Municipality	246	1	1	(1)	245	2
Total Fire Hydrants	247	1	1	(1)	246	
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:	246
Number of distribution system valves end of year:	350
Number of distribution valves operated during year:	350

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Line 17 Maintenance of mains was increased from the prior year by \$6,747. This was due to additional services performed to bring mains up to date.

Taxes (Acct. 408 - Water) (Page W-06)

Allocation of taxes is to charge the sewer department 50% of local and school tax equivalent on meters.

Water Utility Plant in Service (Page W-08)

Line 26, Distribution Reservoirs and Standpipes additions include capitalization of the new city water tower at the end of last year. The amount in 1998 were final costs made in early January.

Line 30, Meters increased due to replacement of old meters around the city.

Water Mains (Page W-15)

Mains are financed through the City's general taxes.

Water Services (Page W-16)

Water services are financed through the City's general taxes.

Meters (Page W-17)

All adjustments made were due to the City taking a complete inventory of all meters within the city.

Hydrants and Distribution System Valves (Page W-18)

Adjustment was made in 1998 due to total hydrants was actually 246. Not 246 within municipality and 1 outside municipality. Actual is 1 outside municipality and 245 within municipality.
