



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: BEAVER DAM WATER UTILITY

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Principal Office: 205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

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For the Year Ended: DECEMBER 31, 1998

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** BEAVER DAM WATER UTILITY

**Utility Address:** 205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

**When was utility organized?** 6/1/1889

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOHN SOMERS  
**Title:** FINANCE DIRECTOR

**Office Address:**  
205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

**Telephone:** (920) 887 - 4600 EXT 349

**Fax Number:** (920) 887 - 4605

**E-mail Address:** bdfinance@powerweb.net

**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 & CO.  
**Title:**

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

**Telephone:** (800) 362 - 7301

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 12/31/1997

**Period covered by most recent audit:** 1/1/97 through 12/31/97

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MR CHRIS LIVERIS

**Title:** WATER UTILITY SUPERINTENDENT

**Office Address:**

205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

**Telephone:** (920) 887 - 4624

**Fax Number:** (920) 887 - 4605

**E-mail Address:**

**Name of utility commission/committee:** Beaver Dam Water Commission

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

MR TERRY CAPELLE, COMMISSIONER

MR LAINE MEYER, COMMISSIONER

MR STANLEY RECHEK, COMMISSIONER

MR GREG STEIL, PRESIDENT

MR MICHAEL WISSEL, COMMISSIONER

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

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,244,141	1,296,526	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	829,563	747,153	2
Depreciation Expense (403)	219,259	98,811	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	170,617	159,592	5
<b>Total Operating Expenses</b>	<b>1,219,439</b>	<b>1,005,556</b>	
<b>Net Operating Income</b>	<b>1,024,702</b>	<b>290,970</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,024,702</b>	<b>290,970</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	112,174	192,687	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>112,174</b>	<b>192,687</b>	
<b>Total Income</b>	<b>1,136,876</b>	<b>483,657</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	21	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>21</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,136,855</b>	<b>483,657</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	378,600	287,450	14
Amortization of Debt Discount and Expense (428)	47,612	36,138	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	245,046	130,802	19
<b>Total Interest Charges</b>	<b>181,166</b>	<b>192,786</b>	
<b>Net Income</b>	<b>955,689</b>	<b>290,871</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,647,074	2,356,203	20
Balance Transferred from Income (433)	955,689	290,871	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,602,763</b>	<b>2,647,074</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest Income	112,174	5
<b>Total (Acct. 419):</b>	<b>112,174</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
Miscellaneous Prior Year Adjustment	21	8
<b>Total (Acct. 426):</b>	<b>21</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,244,141	0	0	0	2,244,141	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,244,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,244,141</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	353,567		353,567	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	19,329		19,329	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	17,365		17,365	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>390,261</b>	<b>0</b>	<b>390,261</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	14,198,674	11,663,874	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,943,073	2,102,929	2
<b>Net Utility Plant</b>	<b>12,255,601</b>	<b>9,560,945</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,255,601</b>	<b>9,560,945</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)	25	25	12
Temporary Cash Investments (136)	2,013,335	4,334,180	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	221,401	168,216	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	117,762	101,868	18
Materials and Supplies (151-163)	63,857	62,117	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,416,380</b>	<b>4,666,406</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	55,547	103,159	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>55,547</b>	<b>103,159</b>	
<b>Total Assets and Other Debits</b>	<b>14,727,528</b>	<b>14,330,510</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	928,954	836,522	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	3,602,763	2,647,074	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,531,717</b>	<b>3,483,596</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	8,200,000	8,200,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>8,200,000</b>	<b>8,200,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	265,165	927,186	<b>33</b>
Payables to Municipality (233)	93,086	94,876	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	243,771	138,443	<b>36</b>
Interest Accrued (237)	126,200	217,400	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	4,422	11,723	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>732,644</b>	<b>1,389,628</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	36,722	30,841	<b>44</b>
<b>Total Deferred Credits</b>	<b>36,722</b>	<b>30,841</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,226,445	1,226,445	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>14,727,528</b>	<b>14,330,510</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	14,193,660	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)	5,014				7
<b>Total Utility Plant</b>	<b>14,198,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,943,073	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,943,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,255,601</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,102,929				<b>2,102,929</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	219,259				<b>219,259</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,762				<b>10,762</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>230,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,021</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	382,852				<b>382,852</b>	<b>15</b>
Cost of removal	7,025				<b>7,025</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>389,877</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>389,877</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,943,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,943,073</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	63,857	62,117 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
<b>Total Materials and Supplies</b>	<b>63,857</b>	<b>62,117</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 BAN's	13,190	428	15,389	1
1997 BAN's	34,422	428	40,158	2
<b>Total</b>			<b>55,547</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	428	0	3
<b>Total</b>			<b>0</b>	

**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	836,522	1
<b>Changes during year (explain):</b>		
Contribution from City TIF District #4	92,432	2
<b>Balance end of year</b>	<b>928,954</b>	

**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)	
1996 Bond Anticipation Notes	03/15/1996	09/01/2000	4.00%	2,500,000	<b>1</b>
1997 Bond Anticipation Notes	05/01/1997	09/01/2000	5.00%	5,700,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>8,200,000</b>	
Total Recquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 8,200,000**

### 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.

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<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	138,443	1
<b>Accruals:</b>		
Charged water department expense	267,982	2
Charged electric department expense		3
Charged sewer department expense	4,580	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>272,562</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	138,443	6
Social Security taxes	26,783	7
PSC Remainder Assessment	2,008	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>167,234</u>	
<b>Balance end of year</b>	<u><u>243,771</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 BAN's Payable	35,000	105,000	105,000	35,000	1
1997 BAN's Payable	182,400	273,600	364,800	91,200	2
<b>Subtotal</b>	<b>217,400</b>	<b>378,600</b>	<b>469,800</b>	<b>126,200</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>217,400</b>	<b>378,600</b>	<b>469,800</b>	<b>126,200</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,226,445	0	0	0	0	1,226,445	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>						0	4
<b>Deduct charges (specify):</b>						0	5
<b>Balance End of Year</b>	<b>1,226,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,226,445</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	221,401	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>221,401</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
Due from Municipality	35,244	16
Due from Wastewater Utility	82,518	17
<b>Total (Acct. 145):</b>	<b>117,762</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Finance Office Shared Expenses	92,692	24
Due to Wastewater Utility	394	25
<b>Total (Acct. 233):</b>	<b>93,086</b>	
<b>Other Deferred Credits (253):</b>		
Accrued Sick Leave	36,722	26
<b>Total (Acct. 253):</b>	<b>36,722</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	10,252,497	0	0	0	10,252,497	1
Materials and Supplies	62,987	0	0	0	62,987	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,023,001	0	0	0	2,023,001	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,226,445	0	0	0	1,226,445	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>7,066,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,066,038</b>	
Net Operating Income	1,024,702	0	0	0	1,024,702	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>14.50%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>14.50%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	882,738	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,124,918	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>4,007,656</b>	
<b>Net Income</b>		
Net Income	955,689	5
<b>Percent Return on Proprietary Capital</b>	<b>23.85%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

As reported in the 1997 Annual Report the Utility applied for and received a rate increase effective December 1, 1997. This rate increase resulted in a \$947,613 increase in revenues in 1998 versus 1997.

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

August 17, 1999

Mr. John Somers, Finance Director  
Beaver Dam Water Utility  
205 South Lincoln Avenue  
Beaver Dam, WI 53916-2344

1998 Analytical Review DWCCA-400-ELE

Dear Mr. Somers:

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

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

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Aug 17 1999 letters e.doc

cc: Mr. Greg Steil, President

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,222,216	1
<b>Total Sales of Water</b>	<b>2,222,216</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	8,308	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	6,800	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,817	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>21,925</b>	
<b>Total Operating Revenues</b>	<b>2,244,141</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	7,869	8
Pumping Expenses (620-633)	146,654	9
Water Treatment Expenses (640-652)	282,117	10
Transmission and Distribution Expenses (660-678)	137,304	11
Customer Accounts Expenses (901-905)	45,893	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	209,726	14
<b>Total Operation and Maintenance Expenses</b>	<b>829,563</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	219,259	15
Amortization Expense (404-407)		16
Taxes (408)	170,617	17
<b>Total Other Operating Expenses</b>	<b>389,876</b>	
<b>Total Operating Expenses</b>	<b>1,219,439</b>	
<b>NET OPERATING INCOME</b>	<b>1,024,702</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	5,216	248,436	978,547	4
Commercial	561	132,679	407,157	5
Industrial	61	163,484	414,164	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,838</b>	<b>544,599</b>	<b>1,799,868</b>	
Private Fire Protection Service (462)	41		39,709	7
Public Fire Protection Service (463)	1		338,339	8
Other Sales to Public Authorities (464)	41	14,933	44,300	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,921</b>	<b>559,532</b>	<b>2,222,216</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	338,339	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>338,339</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	8,308	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>8,308</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
Water Tower Space Rental	6,800	8
<b>Total Rents from Water Property (472)</b>	<b>6,800</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,817	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>6,817</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	4,608	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	2,758	6
Maintenance of Structures and Improvements (611)	503	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>7,869</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	5,515	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	79,081	17
Pumping Labor and Expenses (624)	29,355	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)	5,515	22
Maintenance of Structures and Improvements (631)	905	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	26,283	25
<b>Total Pumping Expenses</b>	<b>146,654</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	13,788	26
Chemicals (641)	76,278	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	163,306	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	13,805	<b>31</b>
Maintenance of Structures and Improvements (651)	7,089	<b>32</b>
Maintenance of Water Treatment Equipment (652)	7,851	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>282,117</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	5,515	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	4,671	<b>36</b>
Meter Expenses (663)	5,564	<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)		<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	4,496	<b>41</b>
Maintenance of Structures and Improvements (671)	3,053	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	2,794	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	49,985	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	44,501	<b>46</b>
Maintenance of Meters (676)	9,788	<b>47</b>
Maintenance of Hydrants (677)	5,201	<b>48</b>
Maintenance of Miscellaneous Plant (678)	1,736	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>137,304</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	10,581	<b>51</b>
Customer Records and Collection Expenses (903)	35,312	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>45,893</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	14,553	<b>56</b>
Office Supplies and Expenses (921)	5,717	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	52,651	<b>59</b>
Property Insurance (924)	3,981	<b>60</b>
Injuries and Damages (925)	19,581	<b>61</b>
Employee Pensions and Benefits (926)	100,211	<b>62</b>
Regulatory Commission Expenses (928)	1,542	<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	11,490	<b>65</b>
Rents (931)		<b>66</b>
Maintenance of General Plant (932)		<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>209,726</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>829,563</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		243,771	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,580	2
<b>Net property tax equivalent</b>		<b>239,191</b>	
Social Security		26,783	3
PSC Remainder Assessment		2,008	4
Other (specify): NONE			5
Property Tax Charged To Construction		(97,365)	6
<b>Total tax expense</b>		<b><u>170,617</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.303920				3
County tax rate	mills		9.038372				4
Local tax rate	mills		12.491062				5
School tax rate	mills		19.306282				6
Voc. school tax rate	mills		2.166555				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>43.306191</b>				10
Less: state credit	mills		3.016517				11
<b>Net tax rate</b>	mills		<b>40.289674</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.491062</b>				14
<b>Combined School Tax Rate</b>	mills		<b>21.472837</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>33.963899</b>				17
<b>Total Tax Rate</b>	mills		<b>43.306191</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.784274</b>				19
<b>Total tax net of state credit</b>	mills		<b>40.289674</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>31.598125</b>				21
Utility Plant, Jan. 1	\$	<b>11,663,874</b>	11,663,874				22
Materials & Supplies	\$	<b>62,117</b>	62,117				23
<b>Subtotal</b>	\$	<b>11,725,991</b>	<b>11,725,991</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>11,725,991</b>	<b>11,725,991</b>				26
Assessment Ratio	dec.		0.657917				27
<b>Assessed Value</b>	\$	<b>7,714,729</b>	<b>7,714,729</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>31.598125</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>243,771</b>	<b>243,771</b>				30
Tax Equivalent per 1994 PSC Report	\$	136,607					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>243,771</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,250		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)	246,199		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	219,059		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>466,508</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	59,436	192,984	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	64,771	5,048	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	17,139		20
<b>Total Pumping Plant</b>	<b>141,346</b>	<b>198,032</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	26,357	133,056	21
Structures and Improvements (331)	338,537	1,922,718	22
Water Treatment Equipment (332)	277,064	5,403,295	23
<b>Total Water Treatment Plant</b>	<b>641,958</b>	<b>7,459,069</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,680		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,250	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)			246,199	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			219,059	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>466,508</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			252,420	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,400		68,419	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			17,139	20
<b>Total Pumping Plant</b>	<b>1,400</b>	<b>0</b>	<b>337,978</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			159,413	21
Structures and Improvements (331)	33,854		2,227,401	22
Water Treatment Equipment (332)	277,065		5,403,294	23
<b>Total Water Treatment Plant</b>	<b>310,919</b>	<b>0</b>	<b>7,790,108</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,680	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	427,526		26
Transmission and Distribution Mains (343)	2,886,640	434,211	27
Fire Mains (344)	0		28
Services (345)	783,699	18,632	29
Meters (346)	421,947	20,655	30
Hydrants (348)	382,628	49,360	31
Other Transmission and Distribution Plant (349)	811		32
<b>Total Transmission and Distribution Plant</b>	<b>4,906,931</b>	<b>522,858</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	11,142		34
Office Furniture and Equipment (391)	5,031	76,194	35
Computer Equipment (391.1)	2,399		36
Transportation Equipment (392)	98,045		37
Stores Equipment (393)	949		38
Tools, Shop and Garage Equipment (394)	8,165		39
Laboratory Equipment (395)	1,010	9,025	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	27,850		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>154,591</b>	<b>85,219</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,311,334</b>	<b>8,265,178</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,311,334</b>	<b>8,265,178</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	66,319		361,207	26
Transmission and Distribution Mains (343)	174		3,320,677	27
Fire Mains (344)			0	28
Services (345)	228		802,103	29
Meters (346)	3,587		439,015	30
Hydrants (348)	225		431,763	31
Other Transmission and Distribution Plant (349)			811	32
<b>Total Transmission and Distribution Plant</b>	<b>70,533</b>	<b>0</b>	<b>5,359,256</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			11,142	34
Office Furniture and Equipment (391)			81,225	35
Computer Equipment (391.1)			2,399	36
Transportation Equipment (392)			98,045	37
Stores Equipment (393)			949	38
Tools, Shop and Garage Equipment (394)			8,165	39
Laboratory Equipment (395)			10,035	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			27,850	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>239,810</b>	
<b>Total utility plant in service directly assignable</b>	<b>382,852</b>	<b>0</b>	<b>14,193,660</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>382,852</b>	<b>0</b>	<b>14,193,660</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	41,104	2.94%	7,238	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	45,759	1.77%	3,877	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>86,863</b>		<b>11,115</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	35,634	2.43%	3,789	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	54,455	4.42%	2,943	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	17,139	4.29%		15
<b>Total Pumping Plant</b>	<b>107,228</b>		<b>6,732</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	268,528	2.50%	32,074	16
Water Treatment Equipment (332)	275,508	3.24%	93,510	17
<b>Total Water Treatment Plant</b>	<b>544,036</b>		<b>125,584</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	272,142	2.04%	8,045	19
Transmission and Distribution Mains (343)	395,477	0.93%	28,864	20
Fire Mains (344)	0			21
Services (345)	288,404	2.20%	17,444	22
Meters (346)	219,542	5.00%	21,524	23
Hydrants (348)	38,898	1.71%	6,963	24
Other Transmission and Distribution Plant (349)	226	5.00%	41	25
<b>Total Transmission and Distribution Plant</b>	<b>1,214,689</b>		<b>82,881</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					48,342	4
315					0	5
316					49,636	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,978</b>	
321					39,423	8
322					0	9
323					0	10
324					0	11
325	1,400				55,998	12
326					0	13
327					0	14
328					17,139	15
	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,560</b>	
331	33,854				266,748	16
332	277,065				91,953	17
	<b>310,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>358,701</b>	
341					0	18
342	66,319				213,868	19
343	174				424,167	20
344					0	21
345	228				305,620	22
346	3,587				237,479	23
348	225	7,025			38,611	24
349					267	25
	<b>70,533</b>	<b>7,025</b>	<b>0</b>	<b>0</b>	<b>1,220,012</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	7,162	3.45%	384	<b>26</b>
Office Furniture and Equipment (391)	5,031	5.88%	2,536	<b>27</b>
Computer Equipment (391.1)	2,061	25.00%	338	<b>28</b>
Transportation Equipment (392)	98,045	10.56%		<b>29</b>
Stores Equipment (393)	949	5.88%		<b>30</b>
Tools, Shop and Garage Equipment (394)	8,039	7.14%	126	<b>31</b>
Laboratory Equipment (395)	976	5.88%	325	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	27,850	9.09%		<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>150,113</b>		<b>3,709</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,102,929</b>		<b>230,021</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,102,929</b>		 <b>230,021</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					7,546	26
391					7,567	27
391.1					2,399	28
392					98,045	29
393					949	30
394					8,165	31
395					1,301	32
396					0	33
397					27,850	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>153,822</b>	
	<b>382,852</b>	<b>7,025</b>	<b>0</b>	<b>0</b>	<b>1,943,073</b>	
					<b>0</b>	<b>38</b>
	<b>382,852</b>	<b>7,025</b>	<b>0</b>	<b>0</b>	<b>1,943,073</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			55,027	55,027	1
February			46,141	46,141	2
March			48,910	48,910	3
April			47,057	47,057	4
May			48,784	48,784	5
June			49,418	49,418	6
July			67,838	67,838	7
August			65,194	65,194	8
September			56,023	56,023	9
October			53,881	53,881	10
November			51,850	51,850	11
December			59,116	59,116	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>649,239</b>	<b>649,239</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				15,000	13
Less: Other utility use				5,000	14
Other utility use explanation:					15
Lime sludge generation (clarifier blowoff), construction water for masonry, testing of mains and vessels for water plant improvement project.					
Water pumped into distribution system				629,239	16
Less: Water sold				559,532	17
Losses and unaccounted for				69,707	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,963	21
Date of maximum: 7/20/1998					22
Cause of maximum:					23
Preceding week was very hot and humid, Upper 80's low 90's					
Minimum gallons pumped by all methods in any one day during reporting year				1,178	24
Date of minimum: 2/22/1998					25
Total KWH used for pumping for the year				1,341,938	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1213 NORTH CENTER STREET	#1	520	15	1,843,200	Yes	<b>1</b>
LAKESIDE - WATERWORKS PARK	#2	501	15	1,512,000	Yes	<b>2</b>
DOWNTOWN - MUNICIPAL LOT	#3	585	15	1,828,800	Yes	<b>3</b>
GILMORE AVE. AND DECLARK ST.	#4	365	19	2,232,000	No	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	REATMENT PLANT WELL #1	LAKESIDE - WELL #2	DOWNTOWN - WELL #3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN TURBINE	WORTHINGTON	LAYNE	5
Year Installed	1993	1985	1949	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,400	8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORRIS	US MOTOR	US MOTOR	9 10
Year Installed	1939	1985	1949	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	BACKWASH #1	BACKWASH #2	14
Location	ORE AND DECLARK STREET	TREATMENT PLANT	TREATMENT PLANT	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1997	1957	1957	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	2,300	2,300	21
Pump Motor or Standby Engine Mfr	US MOTOR	ALLIS CHALMERS	ALLIS CHALMERS	22 23
Year Installed	1997	1957	1957	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	25	25	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	BACKWASH RETURN	BACKWASH RETURN #2	HI-SERVICE #1	1
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	2
Purpose	P	S	P	3
Destination	T	T	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1995	1957	1957	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	400	1,400	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ALLIS CHALMERS	9 10
Year Installed	1995	1998	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	5	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HI-SERVICE #2	HI-SERVICE #3	HI-SERVICE #4	14
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1957	1957	1973	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,050	1,050	1,400	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1998	1998	1973	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	100	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	CLEARWELL	DOWNTOWN	INDUSTRIAL PARK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	<b>4</b>
Year constructed	1957	1949	1973	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	114	142	<b>9</b>
				<b>10</b>
Total capacity in gallons	1,000,000	400,000	500,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	GRAVITY			<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000			<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N			<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y			<b>24</b>
				<b>25</b>

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	703	0	0	0	<b>703</b>	<b>1</b>	
M	D	4.000	20,233	3	3	0	<b>20,233</b>	<b>2</b>	
M	D	6.000	214,072	64	64	0	<b>214,072</b>	<b>3</b>	
M	D	8.000	23,528	254	0	0	<b>23,782</b>	<b>4</b>	
M	D	10.000	55,842	7,502	0	0	<b>63,344</b>	<b>5</b>	
M	S	10.000	6,768	0	0	0	<b>6,768</b>	<b>6</b>	
M	D	12.000	20,184	1,611	0	0	<b>21,795</b>	<b>7</b>	
M	D	14.000	1,174	0	0	0	<b>1,174</b>	<b>8</b>	
M	D	16.000	2,885	0	0	0	<b>2,885</b>	<b>9</b>	
<b>Total Within Municipality</b>			<b>345,389</b>	<b>9,434</b>	<b>67</b>	<b>0</b>	<b>354,756</b>		
<b>Total Utility</b>			<b>345,389</b>	<b>9,434</b>	<b>67</b>	<b>0</b>	<b>354,756</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,025	0	0	0	1,025		1
M	0.750	3,363	2	2	0	3,363		2
M	1.000	779	10	10	0	779		3
M	1.250	16	0	0	0	16		4
M	1.500	81	1	0	0	82		5
M	2.000	92	2	0	0	94		6
M	3.000	2	0	0	0	2		7
M	4.000	37	0	0	0	37		8
M	6.000	26	0	0	0	26		9
M	8.000	45	4	0	0	49		10
M	10.000	5	0	0	0	5		11
M	12.000	1	0	0	0	1		12
<b>Total Utility</b>		<b>5,472</b>	<b>19</b>	<b>12</b>	<b>0</b>	<b>5,479</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	5,581	195	107	0	5,669	275	1
0.750	1	0	0	0	1	0	2
1.000	97	4	1	0	100	5	3
1.250	8	0	0	0	8	0	4
1.500	61	0	0	0	61	1	5
2.000	69	4	1	0	72	0	6
3.000	18	0	0	0	18	10	7
4.000	18	0	0	0	18	12	8
6.000	4	1	0	0	5	3	9
<b>Total:</b>	<b>5,857</b>	<b>204</b>	<b>109</b>	<b>0</b>	<b>5,952</b>	<b>306</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,243	368	24	16	0	18	5,669	1
0.750	0	0	1	0	0	0	1	2
1.000	16	65	10	5	0	4	100	3
1.250	0	7	0	1	0	0	8	4
1.500	1	50	4	4	0	2	61	5
2.000	0	57	9	6	0	0	72	6
3.000	0	10	2	6	0	0	18	7
4.000	0	8	7	3	0	0	18	8
6.000	0	1	4	0	0	0	5	9
<b>Total:</b>	<b>5,260</b>	<b>566</b>	<b>61</b>	<b>41</b>	<b>0</b>	<b>24</b>	<b>5,952</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	599	15	2		612	2
<b>Total Fire Hydrants</b>	<b>599</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>612</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	599
Number of distribution system valves end of year:	906
Number of distribution valves operated during year:	518

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account #623 Purchased Fuel or Power for Pumping - Increase of 21,106 due to Well #4 coming online for the entire year as well as more equipment being installed at the plant.

Account #633 Maintenance of Pumping Equipment - Increase of 23,136 primarily due to rehabilitation of #1 and #2 Booster pumps.

Account #642 Water Treatment Operation and Labor Expense - Increase of 23,776 due to more employee time at the plant testing and preparing the plant to go online after the plant modifications.

Account 675 Maintenance of Services - Decrease of 16,214 due to more employee time spent at plant rather than replacing services as had been the case in 1997.

Account #923 Outside Services Employed - Increase of 50,169 due to Water Utility participation in the cost of having GIS mapping done for the City as Part of the update to the city's long range plan.

Account #925 Injuries and Damages - Decrease of 17,658 due to the City purchasing insurance at rates that were overall 55% less than the rates paid in 1997.

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

All 1998 additions and retirements for accounts 321, 330, 331, 332 and 391 are all related to the completion of the Water Plant rehab project which was finished in November of 1998.

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### Water Mains (Page W-17)

The Park Avenue project added 800' of 12" Watermain and 127' of 8" Watermain. The Utility replaced 3' of 4" main and 64' of 6" main. The above projects were paid for in full by the Utility.

The City's TIF District #4 contributed 2175' of 12" main.

The Water Plant Rehab project added 127' of 8" Main, 5327' of 10" main and 811' of 12" main. This was all paid for by the Utility.

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### Water Services (Page W-18)

Four (4) 8" Water services were contributed by the City's TIF District #4 and the remaining service additions/replacements were paid for by the Utility.

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