



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PORT WASHINGTON WATER UTILITY

Principal Office: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

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: PORT WASHINGTON WATER UTILITY

Utility Address: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

When was utility organized? 12/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MARK GRAMS
Title: CITY ADMINISTRATOR

Office Address:
100 W. GRAND AVENUE
PORT WASHINGTN, WI 53074

Telephone: (414) 284 - 5585
Fax Number: (414) 284 - 3760

E-mail Address:

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

Name: VIRCHOW, KRAUSE AND CO., LLP
Title:

Office Address: VIRCHOW, KRAUSE AND CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532

E-mail Address: rhissom@virchowkrause.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: VIRCHOW, KRAUSE AND CO., LLP
Title:

Office Address: VIRCHOW, KRAUSE AND CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532

E-mail Address: rhissom@virchowkrause.com

Date of most recent audit report: 3/12/1999

Period covered by most recent audit: Year Ended December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAVID EWIG

Title: SUPERINTENDENT

Office Address:

100 W. GRAND AVENUE
PORT WASHINGTN, WI 53074

Telephone: (414) 284 - 5585

Fax Number: (414) 284 - 3760

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MARK GOTTLIEB
 - HAROLD MATTHEWS
 - TED NEITZKE
 - DOUGLAS ORTYN
 - ARMIN SCHWANZ
 - TIMOTHY VOELLER
-

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)	1,989,138	1,875,463	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	862,856	781,707	2
Depreciation Expense (403)	258,726	179,460	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	290,060	257,281	5
Total Operating Expenses	1,411,642	1,218,448	
Net Operating Income	577,496	657,015	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	577,496	657,015	
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)	25,200	12,000	9
Interest and Dividend Income (419)	55,926	122,878	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	81,126	134,878	
Total Income	658,622	791,893	
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	658,622	791,893	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	32,114	18,313	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	232,770	306,266	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		47,975	19
Total Interest Charges	264,884	276,604	
Net Income	393,738	515,289	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,667,683	1,152,394	20
Balance Transferred from Income (433)	393,738	515,289	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)	2,061,421	1,667,683	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
Antenna rental income	25,200	4
Total (Acct. 418):	25,200	
Interest and Dividend Income (419):		
Interest earned on special assessments and investments	55,926	5
Total (Acct. 419):	55,926	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,989,138	0	0	0	1,989,138	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	1,989,138	0	0	0	1,989,138	

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	403,180		403,180	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	4,853		4,853	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	408,033	0	408,033	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,936,262	13,129,343	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,066,294	2,817,227	2
Net Utility Plant	10,869,968	10,312,116	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,869,968	10,312,116	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	30,168	30,168	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	30,168	30,168	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		397,016	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,161,508	1,208,464	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	145,029	158,017	15
Other Accounts Receivable (143)	2,593	229	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	27,899	45,813	18
Materials and Supplies (151-163)	19,903	28,815	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,356,932	1,838,354	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	240,746	66,202	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	240,746	66,202	
Total Assets and Other Debits	12,497,814	12,246,840	

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)	2,033,297	2,033,297	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,061,421	1,667,683	28
Total Proprietary Capital	4,094,718	3,700,980	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	5,334,372	5,392,152	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,334,372	5,392,152	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)			33
Payables to Municipality (233)	162,267	469,003	34
Customer Deposits (235)			35
Taxes Accrued (236)	259,051	229,425	36
Interest Accrued (237)	23,194	25,519	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	61,279	88,178	41
Total Current and Accrued Liabilities	505,791	812,125	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,562,933	2,341,583	49
Total Liabilities and Other Credits	12,497,814	12,246,840	

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)	13,936,262	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
Total Utility Plant	13,936,262	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,066,294	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,066,294	0	0	0	
Net Utility Plant	10,869,968	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	2,817,227				2,817,227	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	258,726				258,726	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,322				12,322	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	271,048	0	0	0	271,048	13
Debits during year						14
Book cost of plant retired	21,981				21,981	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	21,981	0	0	0	21,981	19
Balance End of Year	3,066,294	0	0	0	3,066,294	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	19,903	28,815	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	19,903	28,815	

**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)				
1985 and 1986 G. O. Debt	16,895	428	1,739	1
1996 BAN's	15,856	428	31,712	2
1998 G.O. Debt	2,452	428	21,419	3
Unamortized Loss on 1998 Advance Refunding	0	0	185,876	4
Total			240,746	
Unamortized premium on debt (251)				
NONE				5
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	2,033,297	1
Changes during year (explain):		2
Balance end of year	<u><u>2,033,297</u></u>	

BONDS (ACCTS. 221 AND 222)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1986 G. O. Debt	07/01/1986	12/01/2007	7.13%	179,372	1
1996 BAN's	12/02/1996	12/01/2001	4.50%	3,660,000	2
1998 G.O. Debt	06/01/1998	12/01/2007	4.38%	1,495,000	3
1985 G. O. Debt	09/01/1985	10/01/2000	8.45%	0	4
Total for Account 223				5,334,372	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	229,425	1
Accruals:		
Charged water department expense	290,060	2
Charged electric department expense		3
Charged sewer department expense	4,732	4
Other (explain):		
NONE		5
Total Accruals and other credits	294,792	
Taxes paid during year:		
County, state and local taxes	230,283	6
Social Security taxes	32,062	7
PSC Remainder Assessment	2,821	8
Other (explain):		
NONE		9
Total payments and other debits	265,166	
Balance end of year	259,051	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1985 G.O. Bonds	1,897	25,080	22,762	4,215	2
1986 G.O. Bonds	9,897	(9,897)		0	3
1996 BAN's	13,725	164,700	164,700	13,725	4
1998 G.O. Note		52,887	47,633	5,254	5
Subtotal	25,519	232,770	235,095	23,194	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	25,519	232,770	235,095	23,194	

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	2,341,583	0	0	0	0	2,341,583	1
Add credits during year:							
For Services	33,000					33,000	2
For Mains	168,350					168,350	3
Other (specify):							
For Hydrants	20,000					20,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,562,933	0	0	0	0	2,562,933	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	30,168	2
Total (Acct. 124):	30,168	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	145,029	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	145,029	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Other accounts receivable	2,593	15
Total (Acct. 143):	2,593	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
Receivable from sewer utility	27,899	16
Total (Acct. 145):	27,899	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
Payable to sewer utility	4,813	23
Payroll and benefits	45,680	24
Deficit cash balance on commingled cash account	111,774	25
Total (Acct. 233):	162,267	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,971,436	0	0	0	11,971,436	1
Materials and Supplies	24,359	0	0	0	24,359	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,941,760	0	0	0	2,941,760	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,452,258	0	0	0	2,452,258	6
Other (specify):					0	7
Average Net Rate Base	6,601,777	0	0	0	6,601,777	
Net Operating Income	577,496	0	0	0	577,496	8
Net Operating Income as a percent of Average Net Rate Base	8.75%	N/A	N/A	N/A	8.75%	

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	2,033,297	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,864,552	3
Other (Specify):		4
Total Average Proprietary Capital	3,897,849	
Net Income		
Net Income	393,738	5
Percent Return on Proprietary Capital	10.10%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

The 1986 G.O. Bonds were advanced refunded. The \$9,897 accrued interest was offset with a -\$9,897 interest expense.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 11/3/99

Item 1: information provided

Item 2: information provided

Item 3: lead detection survey is budgeted for in 2000
ele

October 11, 1999

Mr. Mark Grams, City Administrator
Port Washington Municipal Water Utility
100 West Grand Avenue
Port Washington, WI 53074-2237

1998 Analytical Review DWCCA-4780-ELE

Dear Mr. Grams:

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. On page W-21, a footnote for page W-8, Water Utility Plant in Service, indicates that the \$786,130 addition to Account 342, Distribution Reservoirs and Standpipes, is the cost of a new water tower. With regard to the new water tower, please submit the necessary information required for page W-16, Reservoirs, Standpipes and Water Treatment Plant.

2. On page W-16, line 11, total capacity is less than 1,000 gallons for three of the four units. Please provide the necessary corrections for page W-16, line 11.

3. During our review, we noted that water loss reported on page W-12, Pumping and Purchased Water schedule is 16%. However, no explanation and plan to reduce this water loss was provided on this schedule, as was requested. We also noted that the 6 inch meter reported on the Meters schedule has not been reported tested for two years. This meter should be tested annually. Please provide your plans to reduce your water loss to below 15%. We will review your water losses again in the 1999 annual report

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) 266-3768. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Flaine Engelke

FINANCIAL SECTION FOOTNOTES

~~Frank Engle~~

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

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

cc: Mr. Mark Gottlieb

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,961,911	1
Total Sales of Water	1,961,911	
Other Operating Revenues		
Forfeited Discounts (470)	8,058	2
Miscellaneous Service Revenues (471)	2,378	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,791	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	27,227	
Total Operating Revenues	1,989,138	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	9,442	8
Pumping Expenses (620-633)	204,808	9
Water Treatment Expenses (640-652)	236,668	10
Transmission and Distribution Expenses (660-678)	186,418	11
Customer Accounts Expenses (901-905)	24,045	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	201,475	14
Total Operation and Maintenance Expenses	862,856	
Other Operating Expenses		
Depreciation Expense (403)	258,726	15
Amortization Expense (404-407)		16
Taxes (408)	290,060	17
Total Other Operating Expenses	548,786	
Total Operating Expenses	1,411,642	
NET OPERATING INCOME	577,496	

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	14	481	2,773	2
Industrial				3
Total Unmetered Sales to General Customers (460)	14	481	2,773	
Metered Sales to General Customers (461)				
Residential	3,539	207,156	853,339	4
Commercial	247	57,093	197,139	5
Industrial	33	145,874	358,741	6
Total Metered Sales to General Customers (461)	3,819	410,123	1,409,219	
Private Fire Protection Service (462)	70		63,719	7
Public Fire Protection Service (463)	1		411,802	8
Other Sales to Public Authorities (464)	45	21,557	74,398	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,949	432,161	1,961,911	

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)	411,802	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	411,802	
Forfeited Discounts (470):		
Customer late payment charges	8,058	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,058	
Miscellaneous Service Revenues (471):		
Reconnections and miscellaneous sales, permits	2,378	7
Total Miscellaneous Service Revenues (471)	2,378	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,844	10
Other (specify):		
Miscellaneous, bulk water, sale of junk	5,947	11
Total Other Water Revenues (474)	16,791	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	9,442	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
Total Source of Supply Expenses	9,442	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,613	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	77,391	17
Pumping Labor and Expenses (624)	102,624	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	446	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	3,750	22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	10,984	25
Total Pumping Expenses	204,808	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	9,136	26
Chemicals (641)	27,550	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	151,460	28
Miscellaneous Expenses (643)	3,838	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	3,045	31
Maintenance of Structures and Improvements (651)	26,928	32
Maintenance of Water Treatment Equipment (652)	14,711	33
Total Water Treatment Expenses	236,668	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	4,571	34
Storage Facilities Expenses (661)	1,728	35
Transmission and Distribution Lines Expenses (662)	57,131	36
Meter Expenses (663)	14,536	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	1,526	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,545	43
Maintenance of Transmission and Distribution Mains (673)	77,654	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	16,630	46
Maintenance of Meters (676)	2,714	47
Maintenance of Hydrants (677)	3,383	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	186,418	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,814	51
Customer Records and Collection Expenses (903)	19,231	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	24,045	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,666	56
Office Supplies and Expenses (921)	7,831	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,140	59
Property Insurance (924)	27,132	60
Injuries and Damages (925)	3,030	61
Employee Pensions and Benefits (926)	139,050	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,626	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	201,475	
 Total Operation and Maintenance Expenses	 862,856	

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		259,909	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,732	2
Net property tax equivalent		255,177	
Social Security		32,062	3
PSC Remainder Assessment		2,821	4
Other (specify): NONE			5
Total tax expense		290,060	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208876				3
County tax rate	mills		2.420260				4
Local tax rate	mills		7.684316				5
School tax rate	mills		13.101096				6
Voc. school tax rate	mills		2.081557				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.496105				10
Less: state credit	mills		2.352143				11
Net tax rate	mills		23.143962				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.684316				14
Combined School Tax Rate	mills		15.182653				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.866969				17
Total Tax Rate	mills		25.496105				18
Ratio of Local and School Tax to Total	dec.		0.896881				19
Total tax net of state credit	mills		23.143962				20
Net Local and School Tax Rate	mills		20.757377				21
Utility Plant, Jan. 1	\$	13,129,343	13,129,343				22
Materials & Supplies	\$	28,815	28,815				23
Subtotal	\$	13,158,158	13,158,158				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,158,158	13,158,158				26
Assessment Ratio	dec.		0.951600				27
Assessed Value	\$	12,521,303	12,521,303				28
Net Local & School Rate	mills		20.757377				29
Tax Equiv. Computed for Current Year	\$	259,909	259,909				30
Tax Equivalent per 1994 PSC Report	\$	230,283					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	259,909					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	13,780		6
Lake, River and Other Intakes (313)	467,509	206,780	7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	14,009		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	495,298	206,780	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	98,980		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	491,201	40,439	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,618		20
Total Pumping Plant	608,799	40,439	
WATER TREATMENT PLANT			
Land and Land Rights (330)	39,400		21
Structures and Improvements (331)	1,629,442	77,076	22
Water Treatment Equipment (332)	461,879	1,239,290	23
Total Water Treatment Plant	2,130,721	1,316,366	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,799		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			13,780	6
Lake, River and Other Intakes (313)			674,289	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			14,009	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	702,078	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			98,980	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			531,640	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,618	20
Total Pumping Plant	0	0	649,238	
WATER TREATMENT PLANT				
Land and Land Rights (330)			39,400	21
Structures and Improvements (331)			1,706,518	22
Water Treatment Equipment (332)			1,701,169	23
Total Water Treatment Plant	0	0	3,447,087	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,799	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,043,216	786,130	26
Transmission and Distribution Mains (343)	4,107,724	1,106,694	27
Fire Mains (344)	0		28
Services (345)	606,136	34,703	29
Meters (346)	479,115	38,548	30
Hydrants (348)	365,807	20,001	31
Other Transmission and Distribution Plant (349)	881		32
Total Transmission and Distribution Plant	6,615,678	1,986,076	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,011	5,614	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	84,215		37
Stores Equipment (393)	1,242		38
Tools, Shop and Garage Equipment (394)	30,028		39
Laboratory Equipment (395)	21,835	26,759	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	13,474	8,718	42
SCADA Equipment (397.1)	0	360,880	43
Miscellaneous Equipment (398)	310		44
Other Tangible Property (399)	0		45
Total General Plant	156,115	401,971	
Total utility plant in service directly assignable	10,006,611	3,951,632	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,006,611	3,951,632	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,829,346 26
Transmission and Distribution Mains (343)	9,506		5,204,912 27
Fire Mains (344)			0 28
Services (345)	955		639,884 29
Meters (346)	11,000		506,663 30
Hydrants (348)	520		385,288 31
Other Transmission and Distribution Plant (349)			881 32
Total Transmission and Distribution Plant	21,981	0	8,579,773
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			10,625 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			84,215 37
Stores Equipment (393)			1,242 38
Tools, Shop and Garage Equipment (394)			30,028 39
Laboratory Equipment (395)			48,594 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			22,192 42
SCADA Equipment (397.1)			360,880 43
Miscellaneous Equipment (398)			310 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	558,086
Total utility plant in service directly assignable	21,981	0	13,936,262
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,981	0	13,936,262

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	7,401	1.67%	230	2
Lake, River and Other Intakes (313)	118,563	2.86%	16,328	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	4,802	1.77%	248	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	130,766		16,806	
PUMPING PLANT				
Structures and Improvements (321)	27,380	2.43%	2,405	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	229,632	4.42%	22,605	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	17,849	4.29%	799	15
Total Pumping Plant	274,861		25,809	
WATER TREATMENT PLANT				
Structures and Improvements (331)	794,152	2.50%	41,700	16
Water Treatment Equipment (332)	414,227	3.24%	35,041	17
Total Water Treatment Plant	1,208,379		76,741	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	323,591	1.86%	26,715	19
Transmission and Distribution Mains (343)	317,672	1.10%	51,219	20
Fire Mains (344)	0			21
Services (345)	183,361	2.09%	13,021	22
Meters (346)	230,914	5.00%	24,645	23
Hydrants (348)	49,866	1.54%	5,783	24

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					7,631	2
313					134,891	3
314					0	4
315					0	5
316					5,050	6
317					0	7
	0	0	0	0	147,572	
321					29,785	8
322					0	9
323					0	10
324					0	11
325					252,237	12
326					0	13
327					0	14
328					18,648	15
	0	0	0	0	300,670	
331					835,852	16
332					449,268	17
	0	0	0	0	1,285,120	
341					0	18
342					350,306	19
343	9,506				359,385	20
344					0	21
345	955				195,427	22
346	11,000				244,559	23
348	520				55,129	24

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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	390	5.00%	44	25
Total Transmission and Distribution Plant	1,105,794		121,427	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	4,417	10.00%	782	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	70,638	10.56%	8,893	29
Stores Equipment (393)	801	6.67%	83	30
Tools, Shop and Garage Equipment (394)	6,008	5.88%	1,766	31
Laboratory Equipment (395)	5,253	5.88%	2,071	32
Power Operated Equipment (396)	0	0.00%		33
Communication Equipment (397)	10,298	9.09%	1,621	34
SCADA Equipment (397.1)	0	8.33%	15,031	35
Miscellaneous Equipment (398)	12	5.88%	18	36
Other Tangible Property (399)	0			37
Total General Plant	97,427		30,265	
Total accum. prov. directly assignable	2,817,227		271,048	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,817,227		271,048	

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)	
349					434	25
	21,981	0	0	0	1,205,240	
390					0	26
391					5,199	27
391.1					0	28
392					79,531	29
393					884	30
394					7,774	31
395					7,324	32
396					0	33
397					11,919	34
397.1					15,031	35
398					30	36
399					0	37
	0	0	0	0	127,692	
	21,981	0	0	0	3,066,294	
					0	38
	21,981	0	0	0	3,066,294	

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		39,636		39,636	1
February		35,046		35,046	2
March		38,821		38,821	3
April		45,532		45,532	4
May		45,371		45,371	5
June		46,802		46,802	6
July		53,559		53,559	7
August		52,415		52,415	8
September		49,636		49,636	9
October		44,495		44,495	10
November		39,890		39,890	11
December		38,727		38,727	12
Total for year	0	529,930	0	529,930	
Less: Measured or estimated water used in main flushing and water treatment during year				5,229	13
Less: Other utility use				11,435	14
Other utility use explanation:					15
Main Breaks, Sewer Cleaning, Street Cleaning					
Water pumped into distribution system				513,266	16
Less: Water sold				432,161	17
Losses and unaccounted for				81,105	18
Percent unaccounted for to the nearest whole percent (%)				16%	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				2,271	21
Date of maximum: 8/30/1998					22
Cause of maximum:					23
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year				945	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				911,955	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MIGHIGAN - 2	#1	2,500	30	16	1
LAKE MICHIGAN - 1	#1	3,450	38	18	2

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	0	4452264	4452264A	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	WORTHINGTON	WORTHINGTON	5
Year Installed	1949	1969	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	720	720	8
Pump Motor or Standby Engine Mfr	F M	US	US	10
Year Installed	1949	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4452264B	580296	581529	14
Location	1969	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	FM	F M	18
Year Installed	1969	1949	1949	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	720	800	1,150	21
Pump Motor or Standby Engine Mfr	US	FM	F M	23
Year Installed	1969	1949	1949	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	75	15	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	582643	582644	K2X107886	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	FM	WORTHINGTON	5
Year Installed	1949	1949	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	800	8
Pump Motor or Standby Engine Mfr	FM	FM	US	10
Year Installed	1949	1949	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	205	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Y452226	Y4522267	Y452265	14
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1969	1969	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	2,800	900	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1969	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	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	DIVISION STREET	MINERAL SPRINGS	NORTH SIDE BENJAMIN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1963	1997	1963	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	96	109	114	6
Total capacity in gallons	200,000	750,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	THOMAS DRIVE	WEST SIDE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1986	1976		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	146	88		6
Total capacity in gallons	600,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	3.000	4	0	0	0	4	1
M	D	4.000	29,144	0	0	0	29,144	2
M	D	6.000	76,029	0	0	0	76,029	3
P	D	6.000	1,942	0	0	0	1,942	4
M	D	8.000	38,314	0	0	0	38,314	5
P	D	8.000	33,119	2,456	140	0	35,435	6
M	D	10.000	36,548	0	0	0	36,548	7
P	D	10.000	2,828	0	0	0	2,828	8
P	D	12.000	26,219	1,723	375	0	27,567	9
M	D	16.000	1,682	0	0	0	1,682	10
P	D	16.000	11,725	0	0	0	11,725	11
M	D	24.000	80	0	0	0	80	12
Total Within Municipality			257,634	4,179	515	0	261,298	
Total Utility			257,634	4,179	515	0	261,298	

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	0.750	1,216	0	1	0	1,215		1
M	0.750	912	0	0	0	912		2
P	1.000	270	47	0	0	317		3
M	1.000	663	0	1	0	662		4
L	1.000	5	0	0	0	5		5
P	1.250	20	0	0	0	20		6
M	1.500	33	0	0	0	33		7
P	1.500	10	0	0	0	10		8
P	2.000	10	0	0	0	10		9
M	2.000	15	0	0	0	15		10
M	3.000	9	0	0	0	9		11
M	3.500	1	0	0	0	1		12
P	4.000	7	2	0	0	9		13
M	4.000	13		2	0	11		14
M	6.000	7		0	0	7		15
P	6.000	30	0	0	0	30		16
P	8.000	73	0	0	0	73		17
P	10.000	3	0	0	0	3		18
Total Utility		3,297	49	4	0	3,342	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 (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,471	303	286	8	2,496	7	1
0.750	1,432	56	13	0	1,475	152	2
1.000	49	4	2	0	51	10	3
1.250	17	0	1	0	16	1	4
1.500	34	3	1	0	36	2	5
2.000	41	0	0	0	41	0	6
3.000	14	3	3	0	14	0	7
4.000	11	4	1	0	14	0	8
6.000	1	0	0	0	1	0	9
Total:	4,070	373	307	8	4,144	172	

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	2,187	100	3	2	0	204	2,496	1
0.750	1,334	97	4	11	0	29	1,475	2
1.000	8	29	3	6	0	5	51	3
1.250	0	13	2	1	0	0	16	4
1.500	5	17	1	10	0	3	36	5
2.000	0	19	10	8	0	4	41	6
3.000	0	1	7	6	0	0	14	7
4.000	4	3	3	3	0	1	14	8
6.000	0	1	0	0	0	0	1	9
Total:	3,538	280	33	47	0	246	4,144	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	431	12	2		441	2
Total Fire Hydrants	431	12	2	0	441	
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:	431
Number of distribution system valves end of year:	1,508
Number of distribution valves operated during year:	153

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 332 Water Treatment Equipment - Filtration plant upgrade.
Account 397.1 SCADA Equipment - SCADA at filtration plant was added.
Account 313 Lake, River and Other Intakes - Filtration plant upgrade.
Account 342 Distribution Reservoirs and Standpipes - New water tower.

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

Account 328 Other Pumping Equipment - Was over depreciated in 1998. Will correct in 1999.

Reservoirs, Standpipes & Water Treatment (Page W-16)

4 records revised and 1 added per utility review response 11/3/99 ele

Water Mains (Page W-17)

Mains added were paid for by developers.

Water Services (Page W-18)

New services were contributed by developers.

Meters (Page W-19)

The adjustment for eight meters is to record eight meters that were added in prior years.
