



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: BROWN DEER WATER PUBLIC UTILITY

Principal Office: 4800 W. GREEN BROOK DRIVE  
BROWN DEER, WI 53223-2406

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:** BROWN DEER WATER PUBLIC UTILITY

**Utility Address:** 4800 W. GREEN BROOK DRIVE  
BROWN DEER, WI 53223-2406

**When was utility organized?** 11/18/1957

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DONALD ESCHE

**Title:** COMMISSIONER

**Office Address:**

4800 W. GREEN BROOK DRIVE  
BROWN DEER, WI 53223-2406

**Telephone:** (414) 357 - 0145

**Fax Number:** (414) 371 - 3045

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** MR STEVEN J. HENKE CPA

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

20800 SWENSON DR.  
P.O. BOX 867  
WAUKESHA, WI 53187-0867

**Telephone:** (414) 798 - 8900

**Fax Number:** (414) 798 - 8977

**E-mail Address:**

**Date of most recent audit report:** 2/28/1999

**Period covered by most recent audit:** JAN. 1,1998 TO DEC. 31,1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR MARTIN GLODOSKI

**Title:** SUPERINTENDENT

**Office Address:**

4800 W. GREEN BROOK DRIVE  
BROWN DEER, WI 53223-2406

**Telephone:** (414) 371 - 3081

**Fax Number:** (414) 371 - 3045

**E-mail Address:**

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**Name of utility commission/committee:** BROWN DEER WATER COMMISSION

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

- MR. DONALD ALSTEEN
  - MR. WALTER BAEHR, SECRETARY
  - MR. DONALD ESCHE
  - MR. VICTOR FRANK, PRESIDENT
  - MR. GERALD SCHWERM
- 

**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	1,166,161	980,142	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	710,149	705,048	2
Depreciation Expense (403)	140,325	135,683	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	172,519	172,791	5
<b>Total Operating Expenses</b>	<b>1,022,993</b>	<b>1,013,522</b>	
<b>Net Operating Income</b>	<b>143,168</b>	<b>(33,380)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>143,168</b>	<b>(33,380)</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)	24,513	20,299	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>24,513</b>	<b>20,299</b>	
<b>Total Income</b>	<b>167,681</b>	<b>(13,081)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>167,681</b>	<b>(13,081)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	880	880	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	11,841	14,891	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>12,721</b>	<b>15,771</b>	
<b>Net Income</b>	<b>154,960</b>	<b>(28,852)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	612,449	641,301	20
Balance Transferred from Income (433)	154,960	(28,852)	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>767,409</b>	<b>612,449</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 EARNED ON CASH DEPOSITS, ETC.	24,513	5
<b>Total (Acct. 419):</b>	<b>24,513</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>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</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				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	1,166,161	0	0	0	1,166,161	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>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,166,161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,166,161</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	128,959		128,959	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	32,064		32,064	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,630		2,630	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
<b>Total Payroll</b>	<b>163,653</b>	<b>0</b>	<b>163,653</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)	7,217,116	7,214,020	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,220,967	2,056,570	2
<b>Net Utility Plant</b>	<b>4,996,149</b>	<b>5,157,450</b>	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>4,996,149</b>	<b>5,157,450</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	8,137	8,137	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	8,137	8,137	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)	360,297	297,992	9
<b>Total Other Property and Investments</b>	<b>360,297</b>	<b>297,992</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,830	90,470	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	411,926	113,922	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	27,202	20,899	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	252,993	214,862	18
Materials and Supplies (151-163)	26,759	29,193	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	650		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>722,360</b>	<b>469,346</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,981	2,861	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>1,981</b>	<b>2,861</b>	
<b>Total Assets and Other Debits</b>	<b>6,080,787</b>	<b>5,927,649</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)	149,117	149,117	<b>26</b>
Appropriated Earned Surplus (215)		(2)	<b>27</b>
Unappropriated Earned Surplus (216)	767,409	612,449	<b>28</b>
<b>Total Proprietary Capital</b>	<b>916,526</b>	<b>761,564</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	200,523	259,838	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>200,523</b>	<b>259,838</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	90,036	80,317	<b>33</b>
Payables to Municipality (233)	0	2,106	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	170,492	170,470	<b>36</b>
Interest Accrued (237)	2,798	3,585	<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)	785	1,028	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>264,111</b>	<b>257,506</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)	20,000	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>20,000</b>	<b>0</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)	22,883	21,713	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>22,883</b>	<b>21,713</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,656,744	4,627,028	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>6,080,787</b>	<b>5,927,649</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)	7,214,204	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)	2,912				7
<b>Total Utility Plant</b>	<b>7,217,116</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)	2,220,967	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>2,220,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,996,149</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>	2,056,570				<b>2,056,570</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	140,325				<b>140,325</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	32,395				<b>32,395</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	656				<b>656</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>173,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>173,376</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	8,979				<b>8,979</b>	15
Cost of removal	0				<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>8,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,979</b>	19
<b>Balance End of Year</b>	<b>2,220,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,220,967</b>	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
<b>Other (specify):</b>					
OLD PUMP HOUSES	8,137			8,137	2
<b>Total Nonutility Property (121)</b>	<b>8,137</b>	<b>0</b>	<b>0</b>	<b>8,137</b>	
Less accum. prov. depr. & amort. (122)	8,137			8,137	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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	26,759	29,193
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>26,759</b>	<b>29,193</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>				
1992 G.O. NOTES	880	428	1,981	1
<b>Total</b>			<u><u>1,981</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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	149,117	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>149,117</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
<b>Net amount of bonds outstanding December 31:</b>				<b>0</b>

**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)	
<b>Advances (223)</b>					
G.O. NOTES	02/01/1992	04/01/2001	5.52%	200,523	1
<b>Total for Account 223</b>				<b>200,523</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	170,470	1
<b>Accruals:</b>		
Charged water department expense	183,759	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>183,759</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	170,471	6
Social Security taxes	12,073	7
PSC Remainder Assessment	1,193	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>183,737</u>	
<b>Balance end of year</b>	<u><u>170,492</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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
92 G.O. NOTES	3,585	11,841	12,628	2,798	2
<b>Subtotal</b>	<b>3,585</b>	<b>11,841</b>	<b>12,628</b>	<b>2,798</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,585</b>	<b>11,841</b>	<b>12,628</b>	<b>2,798</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	4,627,028	0	0	0	0	<b>4,627,028</b>	1
<b>Add credits during year:</b>							
For Services	1,880					<b>1,880</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
FEMA-FOR 1997 FLOOD LOSS	27,836					<b>27,836</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>4,656,744</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,656,744</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	27,836					<b>27,836</b>	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>		
1992 G.O. NOTES AND INTEREST RETIREMENT FUND	64,697	3
<b>Total (Acct. 125):</b>	<b>64,697</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESERVE FOR CONSTRUCTION	250,000	5
RESERVE FOR STANDPIPE MAINTENANCE	45,600	6
<b>Total (Acct. 128):</b>	<b>295,600</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	27,202	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>27,202</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</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>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>		<b>0</b>
<b>Receivables from Municipality (145):</b>		
RECEIVABLE	252,993	17
<b>Total (Acct. 145):</b>	<b>252,993</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>		
NONE		24
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
DEFERRED RENT	20,000	25
<b>Total (Acct. 253):</b>	<b>20,000</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	7,212,656	0	0	0	7,212,656	1
Materials and Supplies	27,976	0	0	0	27,976	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,138,768	0	0	0	2,138,768	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,641,886	0	0	0	4,641,886	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>459,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>459,978</b>	
Net Operating Income	143,168	0	0	0	143,168	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	31.12%	N/A	N/A	N/A	31.12%	

## 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	149,117	1
Appropriated Earned Surplus	(1)	2
Unappropriated Earned Surplus	689,929	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>839,045</b>	
<b>Net Income</b>		
Net Income	154,960	5
<b>Percent Return on Proprietary Capital</b>	<b>18.47%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NO ACQUISITIONS

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**2. Leaseholder changes.**

ADDITIONAL SPACE ON THE STANDPIPE WAS RENTED IN 1998

---

**3. Extensions of service.**

NONE

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

AS PER PSC ORDER JAN 28,1998 "-----AND GENERATE AN ADDITIONAL \$186,265 OF REVENUES."

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

NONE IN 1998

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

RATE INCREASE WAS EFFECTIVE FEB. 16,1998.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

THERE ARE NO FOOTNOTES TO ENTER.

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### Identification and Ownership (Page iv)

May 4, 1999

Mr. Donald Esche, Commissioner  
Brown Deer Public Water Utility  
4800 West Green Brook Drive  
Brown Deer, WI 53223-2406

1998 Analytical Review DWCCA-780-ELE

Dear Mr. Esche:

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

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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)	1,132,554	1
<b>Total Sales of Water</b>	<b>1,132,554</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,500	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	12,600	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,507	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>33,607</b>	
<b>Total Operating Revenues</b>	<b>1,166,161</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	450,066	8
Pumping Expenses (620-633)	5,140	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	128,743	11
Customer Accounts Expenses (901-905)	31,349	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	94,851	14
<b>Total Operation and Maintenance Expenses</b>	<b>710,149</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	140,325	15
Amortization Expense (404-407)		16
Taxes (408)	172,519	17
<b>Total Other Operating Expenses</b>	<b>312,844</b>	
<b>Total Operating Expenses</b>	<b>1,022,993</b>	
<b>NET OPERATING INCOME</b>	<b>143,168</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	0			1
Commercial	0			2
Industrial	0			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	3,292	243,171	489,728	4
Commercial	275	206,956	294,913	5
Industrial	14	93,027	110,236	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,581</b>	<b>543,154</b>	<b>894,877</b>	
Private Fire Protection Service (462)	102		20,244	7
Public Fire Protection Service (463)	1		201,263	8
Other Sales to Public Authorities (464)	16	9,952	16,170	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>3,700</b>	<b>553,106</b>	<b>1,132,554</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>
------------------------------	----------------------------------	----------------------------------------------	-------------------------

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)	201,263	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>201,263</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,500	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,500</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>		
RENTAL OF SPACE ON STANDPIPE	12,600	8
<b>Total Rents from Water Property (472)</b>	<b>12,600</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	12,157	10
<b>Other (specify):</b>		
FEES FOR RECORDS SEARCH	1,150	11
ADDITIONAL PAYMENTS FOR STANDPIPE SPACE	1,200	12
<b>Total Other Water Revenues (474)</b>	<b>14,507</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	446,163	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	1,773	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)	2,130	12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>450,066</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	1,473	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	173	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	1,549	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,945	25
<b>Total Pumping Expenses</b>	<b>5,140</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)		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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
<b>Total Water Treatment Expenses</b>	<b>0</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	5,670	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	21,430	36
Meter Expenses (663)	2,975	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	9,571	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	3,406	41
Maintenance of Structures and Improvements (671)	252	42
Maintenance of Distribution Reservoirs and Standpipes (672)	217	43
Maintenance of Transmission and Distribution Mains (673)	62,231	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	3,882	46
Maintenance of Meters (676)	560	47
Maintenance of Hydrants (677)	16,990	48
Maintenance of Miscellaneous Plant (678)	1,559	49
<b>Total Transmission and Distribution Expenses</b>	<b>128,743</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	8,039	50
Meter Reading Labor (902)	6,632	51
Customer Records and Collection Expenses (903)	15,914	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	764	54
<b>Total Customer Accounts Expenses</b>	<b>31,349</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	9,683	56
Office Supplies and Expenses (921)	8,989	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	23,365	59
Property Insurance (924)	5,220	60
Injuries and Damages (925)	4,337	61
Employee Pensions and Benefits (926)	28,170	62
Regulatory Commission Expenses (928)	3,315	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,627	65
Rents (931)	5,145	66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>94,851</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>710,149</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		170,492	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		11,239	2
<b>Net property tax equivalent</b>		<b>159,253</b>	
Social Security		12,073	3
PSC Remainder Assessment		1,193	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>172,519</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			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.208109				3
County tax rate	mills		5.889161				4
Local tax rate	mills		7.785462				5
School tax rate	mills		16.709604				6
Voc. school tax rate	mills		2.073913				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.768169				9
<b>Total tax rate</b>	mills		<b>34.434418</b>				<b>10</b>
Less: state credit	mills		2.762912				11
<b>Net tax rate</b>	mills		<b>31.671506</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.785462</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>18.783517</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>26.568979</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>34.434418</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.771582</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.671506</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.437166</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,214,020</b>	7,214,020				22
Materials & Supplies	\$	<b>29,193</b>	29,193				23
<b>Subtotal</b>	\$	<b>7,243,213</b>	<b>7,243,213</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>7,632</b>	7,632				25
<b>Taxable Assets</b>	\$	<b>7,235,581</b>	<b>7,235,581</b>				<b>26</b>
Assessment Ratio	dec.		0.964230				27
<b>Assessed Value</b>	\$	<b>6,976,764</b>	<b>6,976,764</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.437166</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>170,492</b>	<b>170,492</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	164,448					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>170,492</b>					<b>34</b>

### 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)	432		4
Structures and Improvements (311)	38,674		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>39,106</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	4,970		12
Structures and Improvements (321)	155,090		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	310,399		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>470,459</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,683		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)			432 4
Structures and Improvements (311)			38,674 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>39,106</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			4,970 12
Structures and Improvements (321)			155,090 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			310,399 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>470,459</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			6,683 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)	237,399		26
Transmission and Distribution Mains (343)	4,402,248	1,776	27
Fire Mains (344)	0		28
Services (345)	678,614	1,880	29
Meters (346)	688,433	8,419	30
Hydrants (348)	387,004		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,400,381</b>	<b>12,075</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	132,280		34
Office Furniture and Equipment (391)	15,212		35
Computer Equipment (391.1)	69,745		36
Transportation Equipment (392)	40,530		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	38,956		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,439		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>301,162</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,211,108</b>	<b>12,075</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,211,108</b>	<b>12,075</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)			237,399 26
Transmission and Distribution Mains (343)			4,404,024 27
Fire Mains (344)			0 28
Services (345)	123		680,371 29
Meters (346)	7,670		689,182 30
Hydrants (348)			387,004 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>7,793</b>	<b>0</b>	<b>6,404,663</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			132,280 34
Office Furniture and Equipment (391)			15,212 35
Computer Equipment (391.1)	567		69,178 36
Transportation Equipment (392)			40,530 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	619		38,337 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			4,439 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>1,186</b>	<b>0</b>	<b>299,976</b>
<b>Total utility plant in service directly assignable</b>	<b>8,979</b>	<b>0</b>	<b>7,214,204</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>8,979</b>	<b>0</b>	<b>7,214,204</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)	23,284	2.07%	1,044	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>23,284</b>		<b>1,044</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	85,404	3.33%	5,164	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	225,462	5.00%	15,520	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>310,866</b>		<b>20,684</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	142,019	2.00%	4,748	19
Transmission and Distribution Mains (343)	721,998	0.93%	40,949	20
Fire Mains (344)	0			21
Services (345)	297,727	2.09%	14,201	22
Meters (346)	336,093	7.86%	55,928	23
Hydrants (348)	112,112	1.59%	6,153	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,609,949</b>		<b>121,979</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					24,328	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,328</b>	
321					90,568	8
322					0	9
323					0	10
324					0	11
325					240,982	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>331,550</b>	
331					0	16
332					0	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	18
342					146,767	19
343					762,947	20
344					0	21
345	123			1	311,806	22
346	7,670		632		384,983	23
348					118,265	24
349					0	25
	<b>7,793</b>	<b>0</b>	<b>632</b>	<b>1</b>	<b>1,724,768</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)	22,644	2.50%	3,307	<b>26</b>
Office Furniture and Equipment (391)	7,654	7.14%	1,086	<b>27</b>
Computer Equipment (391.1)	38,087	25.00%	17,365	<b>28</b>
Transportation Equipment (392)	16,430	10.56%	4,272	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	24,833	6.67%	2,578	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	2,822	9.09%	404	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	1			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<u>112,471</u>		<u>29,012</u>	
<b>Total accum. prov. directly assignable</b>	<b>2,056,570</b>		<b>172,719</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<u><u>2,056,570</u></u>		<u><u>172,719</u></u>	

**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					25,951	26
391					8,740	27
391.1	567		1		54,886	28
392					20,702	29
393					0	30
394	619		23		26,815	31
395					0	32
396					0	33
397					3,226	34
397.1					0	35
398					1	36
399					0	37
	<b>1,186</b>	<b>0</b>	<b>24</b>	<b>0</b>	<b>140,321</b>	
	<b>8,979</b>	<b>0</b>	<b>656</b>	<b>1</b>	<b>2,220,967</b>	
					<b>0</b>	<b>38</b>
	<b>8,979</b>	<b>0</b>	<b>656</b>	<b>1</b>	<b>2,220,967</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	42,539			42,539	1
February	37,737			37,737	2
March	43,496			43,496	3
April	40,711			40,711	4
May	44,925			44,925	5
June	58,464			58,464	6
July	69,841			69,841	7
August	58,815			58,815	8
September	57,461			57,461	9
October	43,736			43,736	10
November	42,569			42,569	11
December	41,161			41,161	12
<b>Total for year</b>	<b>581,455</b>	<b>0</b>	<b>0</b>	<b>581,455</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,625	13
Less: Other utility use				98	14
Other utility use explanation:					15
NORTH SHORE FIRE DEPARTMENT - ESTIMATED USE FOR TRAINING.					
Water pumped into distribution system				578,732	16
Less: Water sold				553,106	17
Losses and unaccounted for				25,626	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				3,285	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
WARM WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				1,246	24
Date of minimum: 12/31/1998					25
Total KWH used for pumping for the year				13,150	26
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					27
Point of Delivery: 43RD & CALUMET RD. AND 60TH & BRADLEY RD.					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)
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	PUMP # 62	PUMP # 63	PUMP #41	1
Location	60 & BRADLEY RD.	60 & BRADLEY RD.	43 & CALUMET RD.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1980	1980	1980	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,900	1,900	1,500	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1980	1980	1980	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #42	PUMP #43	PUMP #61	14
Location	43 & CALUMET RD.	43 & CALUMET RD.	60 & BRADLEY RD.	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1980	1980	1980	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,500	1,900	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	23
Year Installed	1980	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	25	26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	43 & CALUMET RD.		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons	2,000,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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)	
M	D	4.000	370	0	0	0	<b>370</b>	<b>1</b>
M	D	6.000	153,809	0	0	0	<b>153,809</b>	<b>2</b>
P	D	6.000	510	0	0	0	<b>510</b>	<b>3</b>
M	D	8.000	78,105	0	0	0	<b>78,105</b>	<b>4</b>
P	D	8.000	19,422	0	0	0	<b>19,422</b>	<b>5</b>
M	D	10.000	12,450	0	0	0	<b>12,450</b>	<b>6</b>
P	D	10.000	2,051	0	0	0	<b>2,051</b>	<b>7</b>
M	D	12.000	50,491	0	0	0	<b>50,491</b>	<b>8</b>
P	D	12.000	3,284	0	0	0	<b>3,284</b>	<b>9</b>
M	D	16.000	24,605	0	0	0	<b>24,605</b>	<b>10</b>
<b>Total Within Municipality</b>			<b>345,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>345,097</b>	
<b>Total Utility</b>			<b>345,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>345,097</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)	
M	0.750	1,865	0	0	0	1,865		1
M	1.000	1,428	0	0	0	1,428		2
M	1.250	59	0	0	0	59		3
M	1.500	34	0	0	0	34		4
M	2.000	75	0	1	0	74		5
M	3.000	7	0	0	0	7		6
M	4.000	1	0	0	0	1		7
P	4.000	6	1	0	0	7		8
P	6.000	12	0	0	0	12		9
M	6.000	11	0	0	0	11		10
P	8.000	8	0	0	0	8		11
M	8.000	15	0	0	0	15		12
M	10.000	9	0	0	0	9		13
M	12.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>3,531</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>3,531</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	3,364	34	113	0	<b>3,285</b>	34	<b>1</b>
0.750	198	6	0	0	<b>204</b>	9	<b>2</b>
1.000	68	10	5	0	<b>73</b>	1	<b>3</b>
1.500	64	0	0	0	<b>64</b>	13	<b>4</b>
2.000	55	1	0	0	<b>56</b>	14	<b>5</b>
3.000	21	1	0	0	<b>22</b>	3	<b>6</b>
4.000	4	0	0	0	<b>4</b>	0	<b>7</b>
6.000	3	0	1	0	<b>2</b>	0	<b>8</b>
8.000	4	0	0	0	<b>4</b>	0	<b>9</b>
10.000	2	0	0	0	<b>2</b>	0	<b>10</b>
<b>Total:</b>	<b>3,783</b>	<b>52</b>	<b>119</b>	<b>0</b>	<b>3,716</b>	<b>74</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	3,169	81	0	0	2	33	<b>3,285</b>	<b>1</b>
0.750	118	31	1	1	0	53	<b>204</b>	<b>2</b>
1.000	2	52	4	2	2	11	<b>73</b>	<b>3</b>
1.500	0	53	3	3	0	5	<b>64</b>	<b>4</b>
2.000	0	40	3	8	1	4	<b>56</b>	<b>5</b>
3.000	0	16	1	0	4	1	<b>22</b>	<b>6</b>
4.000	0	2	0	2	0	0	<b>4</b>	<b>7</b>
6.000	0	2	0	0	0	0	<b>2</b>	<b>8</b>
8.000	0	0	0	0	4	0	<b>4</b>	<b>9</b>
10.000	0	0	2	0	0	0	<b>2</b>	<b>10</b>
<b>Total:</b>	<b>3,289</b>	<b>277</b>	<b>14</b>	<b>16</b>	<b>13</b>	<b>107</b>	<b>3,716</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	620				620	2
<b>Total Fire Hydrants</b>	<b>620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>620</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:	1,280
Number of distribution system valves end of year:	864
Number of distribution valves operated during year:	200

**WATER OPERATING SECTION FOOTNOTES**

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

Account #662 Our policy is to operated hydrant and distribution valves alternately every two years. In 1997, the distribution valves were operated while the hydrant valves were operated in 1998. See reduction in account #677.

Account #925 We paid no insurance deducible in 1998.

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

Meters (346) includes account (346.1) A.M.R. Modules.

Meters- Beginning \$ 301,975  
 Additions 4,432  
 Retirement (4,514)

End \$ 301,893

A.M.R.-Beginning \$ 386,458  
 Additions 3,987  
 Retirement (3,156)

End \$ 387,289

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

Adjustment entries are rounding. Meters (346) and A.M.R. Modules (346.1) have been combined:

Meters-Beginning \$224,857  
 Rate 5.71%  
 Accrual 17,240  
 Retired (4,514)  
 Salvage 442

Ending \$238,025

A.M.R.-Beginning \$111,236  
 Rate 10.%  
 Accrual 38,687  
 Retired (3,156)  
 Salvage 191

Ending \$146,958

**Water Services (Page W-18)**

A 2" copper service was abandoned and a 4" pvc was installed in its place. The installation was done and paid for by the property owner. The booked cost was obtained from the contractor.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-20)

HYDRANT VALVES WERE OPERATED TWICE DURING 1998. DEAD END HYDRANTS WERE OPERATED FOUR TIMES DURING 1998. SYSTEM VALVES WERE OPERATED ONLY WHERE NECESSARY TO REPAIR MAIN BREAKS. OUR POLICY IS TO OPERATE HYDRANT VALVES AND SYSTEM VALVES ALTERNATELY EVERY TWO YEARS.

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