



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: GRAFTON WATER & WASTEWATER COMMISSION

Principal Office: 1900 9TH AVENUE  
P.O. BOX 144  
GRAFTON, WI 53024

For the Year Ended: DECEMBER 31, 1999

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

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**Exact Utility Name:** GRAFTON WATER & WASTEWATER COMMISSION

**Utility Address:** 1900 9TH AVENUE  
P.O. BOX 144  
GRAFTON, WI 53024

**When was utility organized?** 1/1/1932

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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**Name:** MR THOMAS JAMES KRUEGER

**Title:** UTILITY DIRECTOR

**Office Address:**

1900 9TH AVENUE  
P.O. BOX 144  
GRAFTON, WI 53024

**Telephone:** (262) 375 - 5330

**Fax Number:** (262) 375 - 6938

**E-mail Address:**

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

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR ERWIN STERN

**Title:** PRESIDENT

**Office Address:**

937 13TH AVENUE  
GRAFTON, WI 53024

**Telephone:** (262) 377 - 1883

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MS JACQUELINE DRAWS

**Title:** CPA

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

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

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

**E-mail Address:**

**Date of most recent audit report:** 3/3/2000

**Period covered by most recent audit:** 1999

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

**Name:** MR THOMAS JAMES KRUEGER

**Title:** UTILITY DIRECTOR

**Office Address:**

1900 9TH AVENUE

P.O. BOX 144

GRAFTON, WI 53024

**Telephone:** (262) 375 - 5330

**Fax Number:** (262) 375 - 6938

**E-mail Address:**

**Name of utility commission/committee:** Grafton Water & Wastewater Commission

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

MR MARK J. DUMMANN

MR DENNIS L. ESSELMANN

MR RONALD W. PUGH

MR PETER J. SCHUMACHER, SECRETARY

MR ERWIN A. STERN, PRESIDENT

**Is sewer service rendered by the utility?** YES

**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?** YES

**Date of Ordinance:** 2/16/1959

**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:**

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## IDENTIFICATION AND OWNERSHIP

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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)	875,960	856,683	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	428,334	368,598	2
Depreciation Expense (403)	217,709	151,773	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	161,959	165,144	5
<b>Total Operating Expenses</b>	<b>808,002</b>	<b>685,515</b>	
<b>Net Operating Income</b>	<b>67,958</b>	<b>171,168</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>67,958</b>	<b>171,168</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)	142,860	146,027	10
Miscellaneous Nonoperating Income (421)	253,006	209,574	11
<b>Total Other Income</b>	<b>395,866</b>	<b>355,601</b>	
<b>Total Income</b>	<b>463,824</b>	<b>526,769</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>463,824</b>	<b>526,769</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,442	1,749	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	36,781	44,091	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	19,400		19
<b>Total Interest Charges</b>	<b>18,823</b>	<b>45,840</b>	
<b>Net Income</b>	<b>445,001</b>	<b>480,929</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,065,062	4,584,133	20
Balance Transferred from Income (433)	445,001	480,929	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>5,510,063</b>	<b>5,065,062</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 INVESTMENTS	142,860	5
<b>Total (Acct. 419):</b>	<b>142,860</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER OPERATING INCOME	253,006	6
<b>Total (Acct. 421):</b>	<b>253,006</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	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
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	875,960	0	0	0	875,960	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>875,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>875,960</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	155,189		155,189	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	261,119		261,119	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			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>416,308</b>	<b>0</b>	<b>416,308</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,306,208	8,983,999	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,893,956	1,682,890	2
<b>Net Utility Plant</b>	<b>8,412,252</b>	<b>7,301,109</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	13,552,626	12,755,766	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,605,013	4,374,889	4
<b>Net Nonutility Property</b>	<b>8,947,613</b>	<b>8,380,877</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,321,311	0	6
Special Funds (125)	0	1,475,236	7
<b>Total Other Property and Investments</b>	<b>10,268,924</b>	<b>9,856,113</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	66,454	86,488	8
Temporary Cash Investments (132)	1,775,697	1,813,329	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	105,715	105,612	11
Other Accounts Receivable (143)	172,426	174,243	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	38,985	5,573	14
Materials and Supplies (150)	2,116	2,077	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>2,161,393</b>	<b>2,187,322</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,577	10,020	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>8,577</b>	<b>10,020</b>	
<b>Total Assets and Other Debits</b>	<b>20,851,146</b>	<b>19,354,564</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,714,879	2,432,646	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	5,510,063	5,065,062	23
<b>Total Proprietary Capital</b>	<b>8,224,942</b>	<b>7,497,708</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	754,817	814,013	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>754,817</b>	<b>814,013</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	163,212	59,126	28
Payables to Municipality (233)	355	6,149	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,880	3,082	32
Other Current and Accrued Liabilities (238)	8,327	8,053	33
<b>Total Current and Accrued Liabilities</b>	<b>174,774</b>	<b>76,410</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	45,144	28,900	36
<b>Total Deferred Credits</b>	<b>45,144</b>	<b>28,900</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	11,651,469	10,937,533	41
<b>Total Liabilities and Other Credits</b>	<b>20,851,146</b>	<b>19,354,564</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)	10,306,208	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	10,306,208	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,893,956	0	0	0	10
<b>Total Accumulated Provision</b>	1,893,956	0	0	0	
<b>Net Utility Plant</b>	8,412,252	0	0	0	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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>	1,682,890				<b>1,682,890</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	217,709				<b>217,709</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,500				<b>4,500</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	7,643				<b>7,643</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>229,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229,852</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	18,786				<b>18,786</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>18,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,786</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,893,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,893,956</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	12,589,278	1,065,224	101,876	13,552,626	1
<b>Other (specify):</b>					
Construction Work In-Progress	166,488		166,488	0	2
<b>Total Nonutility Property (121)</b>	<b>12,755,766</b>	<b>1,065,224</b>	<b>268,364</b>	<b>13,552,626</b>	
Less accum. prov. depr. & amort. (122)	4,374,889	332,000	101,876	4,605,013	3
<b>Net Nonutility Property</b>	<b>8,380,877</b>	<b>733,224</b>	<b>166,488</b>	<b>8,947,613</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 for generation					0	0
Other					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	2,116	2,077
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>2,116</b>	<b>2,077</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>				
1997 Advance from Municipality	1,442	428	8,577	1
<b>Total</b>			<u><u>8,577</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	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	2,432,646	1
<b>Changes during year (explain):</b>		
PORT WASHINGTON RD WATER/SEWER EXTENSION	127,389	2
I-43 LIFT STATION AND FORCEMAIN	154,844	3
<b>Balance end of year</b>	<b><u>2,714,879</u></b>	

**BONDS (ACCT. 221)**

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

---

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

---

NONE

**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>					
1997 General Obligation Debt	10/01/1997	10/01/2010	4.35%	106,400	<b>1</b>
1997 G.O. Debt	10/01/1997	10/01/2003	4.35%	648,417	<b>2</b>
<b>Total for Account 223</b>				<b>754,817</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	161,959	2
Charged electric department expense		3
Charged sewer department expense	2,100	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>164,059</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	148,854	6
Social Security taxes	14,111	7
PSC Remainder Assessment	1,094	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>164,059</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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>					
1997 General Obligation Debt	2,597	31,049	31,158	2,488	2
1997 G.O. Debt	485	5,732	5,825	392	3
<b>Subtotal</b>	<b>3,082</b>	<b>36,781</b>	<b>36,983</b>	<b>2,880</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,082</b>	<b>36,781</b>	<b>36,983</b>	<b>2,880</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	4,531,746	0	0	6,405,787	0	<b>10,937,533</b>	1
<b>Add credits during year:</b>							
For Services	27,257					<b>27,257</b>	2
For Mains	255,686			281,876		<b>537,562</b>	3
<b>Other (specify):</b>							
FOR HYDRANTS	37,322					<b>37,322</b>	4
FOR INTERCEPTORS				140,880		<b>140,880</b>	5
FOR ERC'S				160,980		<b>160,980</b>	6
<b>Deduct charges (specify):</b>							
GRANT AMORTIZATION				190,065		<b>190,065</b>	7
NONE						<b>0</b>	8
<b>Balance End of Year</b>	<b>4,852,011</b>	<b>0</b>	<b>0</b>	<b>6,799,458</b>	<b>0</b>	<b>11,651,469</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				1,724,888		<b>1,724,888</b>	9

## 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>		
CONSTRUCTION ACCOUNT	178,501	2
DNR EQUIPMENT REPLACEMENT FUND	541,717	3
CAPITAL PROJECTS DEBT PAYMENT ALLOCATION	16,558	4
WATER/SEWER REPLACEMENT ALLOCATION	584,535	5
<b>Total (Acct. 124):</b>	<b>1,321,311</b>	
<b>Special Funds (125):</b>		
NONE		6
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	105,715	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>105,715</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	164,997	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
DECEMBER UNPAID INVOICES	7,429	14
<b>Total (Acct. 143):</b>	<b>172,426</b>	
<b>Receivables from Municipality (145):</b>		
INTERCEPTOR CONNECTION FEES	38,985	15
<b>Total (Acct. 145):</b>	<b>38,985</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
MISCELLANEOUS DECEMBER INVOICES	355	19
<b>Total (Acct. 233):</b>	<b>355</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED REVENUES	13,200	20
ACCRUED COMPENSATED ABSENCES	20,335	21
WATER TOWER LAND AGREEMENT	11,609	22
<b>Total (Acct. 253):</b>	<b>45,144</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	9,557,831	0	0	0	9,557,831	1
Materials and Supplies	2,096	0	0	0	2,096	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,788,423	0	0	0	1,788,423	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,691,878	0	0	0	4,691,878	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,079,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,079,626</b>	
Net Operating Income	67,958	0	0	0	67,958	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	2.21%	N/A	N/A	N/A	2.21%	

## 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	2,573,762	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,287,562	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>7,861,324</b>	
<b>Net Income</b>		
Net Income	445,001	5
 <b>Percent Return on Proprietary Capital</b>	 <b>5.66%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

A 'Rate Order' dated September 28, 1999 was issued to the Grafton Water Utility by the PSC and therein an overall 17% increase in revenues was approved. An effective implementation date of December 14, 1999 was identified to the PSC.

The rate case noted above also includes provision to begin "direct charging" a portion (\$25,279 or 10.7%) of public fire protection charges to Utility customers.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

May 16, 2000

Mr. Thomas J. Krueger, Utility Director  
Grafton Water & Wastewater Commission  
1900 9th Avenue  
P.O. Box 144  
Grafton, WI 53024-0144

1999 Analytical Review DWCCA-2300-ELE

Dear Mr. Krueger:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$7,429 reported in Account 143, Other Accounts Receivable, Balance Sheet End of Year Account Balances schedule, described as "December Unpaid Invoices." Please provide a very brief description summarizing the nature of these invoices.
2. During our review, we noted \$5,777 reported in Account 474, Other Water Revenues, described as "insurance settlement." Please provide further explanation of this insurance settlement. Insurance settlements for water plant retired are more appropriately reported in Account 110, Accumulated Provision for Depreciation, as salvage. If the amount was for a retirement, an adjustment should be made in 2000 to record this item in Account 110. Insurance settlements for an item originally expensed should be credited to that expense account. However, no adjustment is necessary if the amount was originally expensed, just follow this procedure in the future.
3. During our review, we noted that 3,047 water services are reported in use and 3,670 average customers are reported. Please confirm that your utility has multiple customers on many services.

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,

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

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## FINANCIAL SECTION FOOTNOTES

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ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\2300.doc

cc: Mr. Erwin A. Stern, President

Reply received 8/2/00:

1. Receivables include bulk water and septage disposal.
  2. Computer damaged, has not been retired yet. Will credit expenses in future for insurance reimbursements.
  3. Confirmed they have numerous duplexes and multifamily units.
- ele
-

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	846,502	1
<b>Total Sales of Water</b>	<b>846,502</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,792	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	14,400	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,266	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>29,458</b>	
<b>Total Operating Revenues</b>	<b>875,960</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	8,235	8
Pumping Expenses (620-625)	90,669	9
Water Treatment Expenses (630-635)	21,473	10
Transmission and Distribution Expenses (640-655)	117,789	11
Customer Accounts Expenses (901-904)	31,328	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	158,840	14
<b>Total Operation and Maintenance Expenses</b>	<b>428,334</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	217,709	15
Amortization Expense (404-407)		16
Taxes (408)	161,959	17
<b>Total Other Operating Expenses</b>	<b>379,668</b>	
<b>Total Operating Expenses</b>	<b>808,002</b>	
<b>NET OPERATING INCOME</b>	<b>67,958</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,403	228,615	430,123	4
Commercial	199	59,026	90,622	5
Industrial	68	104,236	102,166	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,670</b>	<b>391,877</b>	<b>622,911</b>	
Private Fire Protection Service (462)	42		14,140	7
Public Fire Protection Service (463)	1		193,033	8
Other Sales to Public Authorities (464)	21	11,787	16,418	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>3,734</b>	<b>403,664</b>	<b>846,502</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	193,033	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>193,033</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,792	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,792</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>		
ANTENNA LEASE ON WATER TOWER #2	14,400	8
<b>Total Rents from Water Property (472)</b>	<b>14,400</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	3,800	10
<b>Other (specify):</b>		
INSURANCE SETTLEMENT	5,777	11
RECONNECTIONS, PERMITS, MISCELLANEOUS SALES	2,689	12
<b>Total Other Water Revenues (474)</b>	<b>12,266</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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	8,235	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>8,235</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	20,863	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	55,538	7
Operation Supplies and Expenses (623)	3,499	8
Maintenance of Pumping Plant (625)	10,769	9
<b>Total Pumping Expenses</b>	<b>90,669</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	9,264	10
Chemicals (631)	12,067	11
Operation Supplies and Expenses (632)	71	12
Maintenance of Water Treatment Plant (635)	71	13
<b>Total Water Treatment Expenses</b>	<b>21,473</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	16,546	14
Operation Supplies and Expenses (641)	17,081	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,671	16
Maintenance of Mains (651)	57,506	17
Maintenance of Services (652)	11,020	18
Maintenance of Meters (653)	6,027	19
Maintenance of Hydrants (654)	3,938	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>117,789</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,433	<b>22</b>
Accounting and Collecting Labor (902)	23,035	<b>23</b>
Supplies and Expenses (903)	3,860	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>31,328</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	61,588	<b>27</b>
Office Supplies and Expenses (921)	4,232	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	6,818	<b>30</b>
Property Insurance (924)	5,930	<b>31</b>
Injuries and Damages (925)	2,845	<b>32</b>
Employee Pensions and Benefits (926)	40,358	<b>33</b>
Regulatory Commission Expenses (928)	5,620	<b>34</b>
Miscellaneous General Expenses (930)	10,458	<b>35</b>
Transportation Expenses (933)	4,977	<b>36</b>
Maintenance of General Plant (935)	16,014	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>158,840</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>428,334</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		148,854	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,100	2
<b>Net property tax equivalent</b>		<b>146,754</b>	
Social Security		14,111	3
PSC Remainder Assessment		1,094	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>161,959</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			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.219800				3
County tax rate	mills		1.641900				4
Local tax rate	mills		7.592990				5
School tax rate	mills		12.897230				6
Voc. school tax rate	mills		2.242880				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.594800</b>				10
Less: state credit	mills		2.180740				11
<b>Net tax rate</b>	mills		<b>22.414060</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.592990</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.140110</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.733100</b>				17
<b>Total Tax Rate</b>	mills		<b>24.594800</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.924305</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.414060</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.717431</b>				21
Utility Plant, Jan. 1	\$	<b>8,983,999</b>	8,983,999				22
Materials & Supplies	\$	<b>2,077</b>	2,077				23
<b>Subtotal</b>	\$	<b>8,986,076</b>	<b>8,986,076</b>				24
Less: Plant Outside Limits	\$	<b>1,089,212</b>	1,089,212				25
<b>Taxable Assets</b>	\$	<b>7,896,864</b>	<b>7,896,864</b>				26
Assessment Ratio	dec.		0.909850				27
<b>Assessed Value</b>	\$	<b>7,184,962</b>	<b>7,184,962</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.717431</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>148,854</b>	<b>148,854</b>				30
Tax Equivalent per 1994 PSC Report	\$	147,252					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>148,854</b>					34

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	28,994		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	219,452		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>248,446</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	233,508		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	214,340		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>447,848</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	192,804		22
Water Treatment Equipment (332)	451,971	478	23
<b>Total Water Treatment Plant</b>	<b>644,775</b>	<b>478</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,200	12,719	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)			28,994	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			219,452	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>248,446</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			233,508	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			214,340	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>447,848</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			192,804	22
Water Treatment Equipment (332)	608		451,841	23
<b>Total Water Treatment Plant</b>	<b>608</b>	<b>0</b>	<b>644,645</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			13,919	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	157,129	501,975	26
Transmission and Distribution Mains (343)	5,330,556	645,755	27
Fire Mains (344)	0		28
Services (345)	1,008,139	71,433	29
Meters (346)	218,279	17,825	30
Hydrants (348)	547,982	65,529	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,263,285</b>	<b>1,315,236</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0	167,234	34
Office Furniture and Equipment (391)	17,025	5,565	35
Computer Equipment (391.1)	121,008	6,253	36
Transportation Equipment (392)	40,777	8,007	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,508		39
Laboratory Equipment (395)	1,978		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,377	11,918	42
SCADA Equipment (397.1)	7,655		43
Miscellaneous Equipment (398)	3,772	849	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>205,100</b>	<b>199,826</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,809,454</b>	<b>1,515,540</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,809,454</b>	<b>1,515,540</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)			659,104 26
Transmission and Distribution Mains (343)	3,791		5,972,520 27
Fire Mains (344)			0 28
Services (345)			1,079,572 29
Meters (346)	5,171		230,933 30
Hydrants (348)	3,478		610,033 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>12,440</b>	<b>0</b>	<b>8,566,081</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			167,234 34
Office Furniture and Equipment (391)			22,590 35
Computer Equipment (391.1)	504		126,757 36
Transportation Equipment (392)	5,234		43,550 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,508 39
Laboratory Equipment (395)			1,978 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			18,295 42
SCADA Equipment (397.1)			7,655 43
Miscellaneous Equipment (398)			4,621 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>5,738</b>	<b>0</b>	<b>399,188</b>
<b>Total utility plant in service directly assignable</b>	<b>18,786</b>	<b>0</b>	<b>10,306,208</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>18,786</b>	<b>0</b>	<b>10,306,208</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			39,681	<b>39,681</b>	1
February			34,255	<b>34,255</b>	2
March			39,570	<b>39,570</b>	3
April			38,464	<b>38,464</b>	4
May			42,766	<b>42,766</b>	5
June			44,222	<b>44,222</b>	6
July			50,822	<b>50,822</b>	7
August			46,558	<b>46,558</b>	8
September			47,592	<b>47,592</b>	9
October			42,113	<b>42,113</b>	10
November			43,506	<b>43,506</b>	11
December			42,411	<b>42,411</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>511,960</b>	<b>511,960</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,354	13
Less: Other utility use				1,118	14
Other utility use explanation:					15
Metered Bulk Water Volume					
Water pumped into distribution system				<b>508,488</b>	16
Less: Water sold				403,664	17
Losses and unaccounted for				<b>104,824</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>21%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,238	21
Date of maximum: 7/5/1999					22
Cause of maximum:					23
Dry Weather/Summer Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				911	24
Date of minimum: 12/18/1999					25
Total KWH used for pumping for the year				867,191	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1 - 915 NORTH STREET	1	545	12	410,400	No	<b>1</b>
WELL #2 - 906 FALLS STREET	2	518	12	509,760	Yes	<b>2</b>
WELL #3 - 1980 WASHINGTON ST.	3	1,100	12	740,160	Yes	<b>3</b>
WELL #4 - 438 9TH AVENUE	4	496	19	774,720	Yes	<b>4</b>
WELL #5 - 1501 1ST AVENUE	5	578	19	848,160	Yes	<b>5</b>
WELL #6 - 215 OAK STREET	6	578	19	1,442,880	Yes	<b>6</b>
WELL #7 - 1473 FALLS ROAD	7	567	15	1,045,440	Yes	<b>7</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	915 NORTH STREET	906 FALLS STREET	980 WASHINGTON STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	LAYNE	5
Year Installed	1955	1997	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	285	354	514	8
Pump Motor or Standby Engine Mfr	U.S.MOTORS	U.S. MOTOR	GENERAL ELECTRIC	9 10
Year Installed	1955	1972	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #4 BOOSTER	WELL #5	14
Location	438 9TH AVENUE	438 9TH AVENUE	1501 1ST AVENUE	15
Purpose	P	B	P	16
Destination	T	D	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1967	1991	1971	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	538	559	589	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1967	1991	1971	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	50	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	WELL #5 BOOSTER	WELL #6	WELL #7	1
Location	1501 1ST AVENUE	215 OAK STREET	1473 FALLS ROAD	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1991	1974	1993	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	568	1,002	726	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1991	1974	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	TOWER #1	TOWER #2	TOWER #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1960	1968	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	112	120	6
Total capacity in gallons	200,000	300,000	300,000	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

## 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	WELL #4 RESERVOIR	WELL #5 RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons	23,000	23,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8020	0.8060	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	2,916	0	0	0	2,916	1	
M	D	6.000	109,856	0	2,005	0	107,851	2	
P	D	6.000	4,000	0	0	0	4,000	3	
M	D	8.000	60,854	0	0	0	60,854	4	
P	D	8.000	44,949	9,348	0	0	54,297	5	
M	D	10.000	8,227	0	0	0	8,227	6	
P	D	10.000	3,184	0	0	0	3,184	7	
M	T	12.000	5,258	0	0	0	5,258	8	
P	T	12.000	27,746	6,063	0	0	33,809	9	
M	T	16.000	2,037	0	0	0	2,037	10	
P	T	16.000	335	0	0	0	335	11	
<b>Total Within Municipality</b>			<b>269,362</b>	<b>15,411</b>	<b>2,005</b>	<b>0</b>	<b>282,768</b>		
P	D	8.000	10,918	0	0	0	10,918	12	
P	T	12.000	6,571	0	0	0	6,571	13	
<b>Total Outside of Municipality</b>			<b>17,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,489</b>		
<b>Total Utility</b>			<b>286,851</b>	<b>15,411</b>	<b>2,005</b>	<b>0</b>	<b>300,257</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	987	0	0	0	987		1
M	1.000	1,669	30	0	0	1,699		2
M	1.250	35	0	0	0	35		3
P	1.250	74	1	0	0	75		4
P	1.500	23	0	0	0	23		5
M	1.500	65	3	0	0	68		6
P	2.000	41	9	0	0	50		7
M	2.000	41	0	0	0	41		8
M	3.000	1	0	0	0	1		9
M	4.000	22	0	0	0	22		10
P	6.000	32	1	0	0	33		11
M	6.000	6	0	0	0	6		12
P	8.000	1	2	0	0	3		13
M	8.000	3	0	0	0	3		14
P	10.000	1	0	0	0	1		15
<b>Total Utility</b>		<b>3,001</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>3,047</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	3,492	230	36	0	3,686	261	1
1.000	83	7	7	1	84	6	2
1.250	17	0	0	0	17	0	3
1.500	49	6	4	(1)	50	10	4
2.000	50	3	3	0	50	7	5
3.000	10	3	1	0	12	0	6
4.000	4	0	1	0	3	0	7
6.000	2	0	0	0	2	0	8
<b>Total:</b>	<b>3,707</b>	<b>249</b>	<b>52</b>	<b>0</b>	<b>3,904</b>	<b>284</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	3,483	85	19	4	6	89	3,686	1
1.000	7	45	20	7	0	5	84	2
1.250	0	15	1	0	0	1	17	3
1.500	0	30	12	0	1	7	50	4
2.000	0	29	13	3	0	5	50	5
3.000	0	2	2	5	0	3	12	6
4.000	0	0	2	1	0	0	3	7
6.000	0	0	1	1	0	0	2	8
<b>Total:</b>	<b>3,490</b>	<b>206</b>	<b>70</b>	<b>21</b>	<b>7</b>	<b>110</b>	<b>3,904</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	10	0			10	1
Within Municipality	466	30	5		491	2
<b>Total Fire Hydrants</b>	<b>476</b>	<b>30</b>	<b>5</b>	<b>0</b>	<b>501</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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: 939  
 Number of distribution system valves end of year: 1,298  
 Number of distribution valves operated during year: 244

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## WATER OPERATING SECTION FOOTNOTES

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

Line 9 - A significant increase (\$5402) occurred in Acct 625 as compared to 1998 due to no major well pump rehab occurring in 1998 versus 'booster pump' modifications & rehab work at Well #5 at a cost of \$7184 in 1999.

Line 13 - A significant decrease (-\$8480) occurred in Acct 635 as compared to 1998. This was due to a \$6846 unusual expense to replace air stripper media at Well #4 during 1998 versus no major or unusual expenses during 1999

Line 15 - A significant increase (\$7195) occurred in Acct 641 as compared to 1998 due to increased regulatory testing requirements in 1999.

Line 17 - A significant increase (\$34,492) in 1999 occurred in Acct 651 as compared to 1998 due to increased water main breaks (12) in 1999 versus only 6 in 1998.

Line 34 - A significant increase (\$5482) occurred in Acct 928 as compared to 1998 and previous years due to consultant charges for a water rate study and rate increase application.

Line 35 - A significant increase (\$7445) occurred in Acct 930 during 1999 as compared to 1998 due to several unusual or unordinary expenses including:

- > A driveway replacement expense (\$4,400) in follow-up to a damage claim from a water service leak;
- > Payment #1 (\$2338) of 3 in support of Groundwater Modeling Development by SEWRPC and the Wisconsin Geological and Natural History Survey;
- > New Expense (\$1048) for preparation and distribution of the 'Consumer Confidence Report.

Line 37 - A significant increase (\$10,157) occurred in Acct 935 during 1999 as compared to 1998 due to an additional cost of \$5647 to re-roof a Utility garage building and numerous extra costs to upgrade computer equipment and address Y2K issues.

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

Line 26 (Acct #342) - Plant addition is new 300,000 gal. water tower (#3) constructed and put in service during 1999.

Line 34 (Acct #390) - Plant addition shown is approximate 1/2 of new Utility Office expansion/remodeling project substantially completed in 1998 and 'closed out' in 1999.

Line 42 (Acct #397) - Plant addition shown is 1/2 cost of new phones and 'voice mail system' (\$2841) plus cost of RTU installation and programming at the new water tower (\$9077).

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

Transmission and distribution plant additions (Accts 343-348) include the following water main extensions with noted method of financing:

1. The Port Washington Rd. water main extension (68'-8"PVC & 1745'-12"PVC): 'capital paid in by municipality'; the Water Utility reimbursed the Village \$11,041 for water main oversizing.
  2. Tillmann property improvements (1256'-8"PVC water main): 'contribution by developer'.
  3. Hunter's Crossing Subdivision improvements/water main (2161'-8"PVC): 'contribution by developer'.
  4. Arrowhead Apts-Phase 3 improvements/water main (1280'-8"PVC): 'contribution by developer'.
  5. 5th Ave. water main 'loop' improvements (1213'-12" PVC): financed/paid by Utility.
  6. Cedar Creek Rd. water main extension to the new water tower (3105'-12"PVC): financed/paid by the Water Utility.
  7. The Target/Home Depot water main improvements (2574'-8"PVC): 'contribution by developer'.
  8. The 13th Avenue water main replacement project (2009'-8"PVC): financed/paid by the Water Utility; 2005'-6" CIP water main retired.
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### Water Services (Page W-16)

1. With the Port Washington Rd. water main extension, 2 services (one 1-1/4"PVC: Line 4, and one 6" PVC: Line 11) were installed and assessed against the property owners by Municipality (Village).
  2. The Hunter's Crossing Subdivision included installation of 33 water services (three 1-1/2" copper & 30-1" copper) which were 'contribution by developer'.
  3. The Arrowhead Apts.-Phase 3 project included installation of 9 PVC (2") water services which were 'contribution by developer'.
  4. The Target/Home Depot Development included installation of 2 PVC (8") water services which were 'contribution by developer'.
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### Hydrants and Distribution System Valves (Page W-18)

System valves are operated on a 'Village quadrant' basis. In 1999, valves in Quadrants #2 & #3 (east of Milwaukee river) were exercised. The valve count in each quadrant is not necessarily equivalent and operators were not always able to exercise or find all valves that are mapped for the quadrant in question.

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