



3013 (02-09-04)

ANNUAL REPORT

OF

Name: APPLETON WATER UTILITY

Principal Office: 100 N. APPLETON STREET
APPLETON, WI 54911

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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

APPLETON WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: APPLETON WATER UTILITY

Utility Address: 100 N. APPLETON STREET
APPLETON, WI 54911

When was utility organized? 12/1/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MIKE STEVENS

Title: ACCOUNTANT

Office Address:

100 N. APPLETON STREET
APPLETON, WI 54911

Telephone: (920) 832 - 6442

Fax Number: (920) 832 - 6044

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 3/16/1999

Period covered by most recent audit: Year Ended 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DUANE LEAF

Title: DIRECTOR OF UTILITIES

Office Address:

2006 E. NEWBERRY STREET
APPLETON, WI 54915

Telephone: (920) 832 - 5945

Fax Number: (920) 832 - 5949

E-mail Address:

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

- JAMES E CLEMENS
 - RICHARD E GOSSE
 - JEROME R HILER
 - EDWARD L SPANG
 - BEN V XIONG
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,726,347	6,358,328	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,016,190	3,117,511	2
Depreciation Expense (403)	764,570	733,589	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	997,094	1,032,567	5
Total Operating Expenses	4,777,854	4,883,667	
Net Operating Income	1,948,493	1,474,661	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,948,493	1,474,661	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,771	4,637	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	410,344	200,225	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	417,115	204,862	
Total Income	2,365,608	1,679,523	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,365,608	1,679,523	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	559,737	444,050	14
Amortization of Debt Discount and Expense (428)	84,855	73,563	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	193,074	175,333	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	837,666	692,946	
Net Income	1,527,942	986,577	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,824,169	11,760,631	20
Balance Transferred from Income (433)	1,527,942	986,577	21
Miscellaneous Credits to Surplus (434)	0	76,961	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	14,352,111	12,824,169	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Special Funds and Investments	410,344	5
Total (Acct. 419):	410,344	
Miscellaneous Nonoperating Income (421):		
		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,771				6,771	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	6,771	0	0	0	6,771	

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	6,726,347	0	0	0	6,726,347	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	518				518	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,725,829	0	0	0	6,725,829	

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	1,084,666		1,084,666	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	241,751		241,751	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,326,417	0	1,326,417	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	48,666,269	43,287,530	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	11,180,699	10,545,219	2
Net Utility Plant	37,485,570	32,742,311	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	37,485,570	32,742,311	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	28,546	42,001	8
Special Funds (125-128)	41,855,977	2,710,750	9
Total Other Property and Investments	41,884,523	2,752,751	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,443,400	670,001	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	400	12
Temporary Cash Investments (136)	489,777	1,089,019	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,436,269	1,358,542	15
Other Accounts Receivable (143)	3,637	100	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	71,780	62,098	18
Materials and Supplies (151-163)	341,367	288,686	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	39,546	15,443	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,825,876	3,484,289	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	769,068	496,900	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	769,068	496,900	
Total Assets and Other Debits	84,965,037	39,476,251	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,570,874	1,570,874	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,352,111	12,824,169	28
Total Proprietary Capital	15,922,985	14,395,043	
LONG-TERM DEBT			
Bonds (221-222)	51,075,000	7,470,000	29
Advances from Municipality (223)	3,933,765	4,531,686	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	55,008,765	12,001,686	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	502,097	42,058	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	3,500	2,500	35
Taxes Accrued (236)	940,728	940,728	36
Interest Accrued (237)	196,596	58,648	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	224,633	217,463	41
Total Current and Accrued Liabilities	1,867,554	1,261,397	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,165,733	11,818,125	49
Total Liabilities and Other Credits	84,965,037	39,476,251	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	43,913,471	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)	997,370				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	3,755,428				7
Total Utility Plant	48,666,269	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	11,180,699	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	11,180,699	0	0	0	
Net Utility Plant	37,485,570	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	10,545,219				10,545,219	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	764,570				764,570	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	77,497				77,497	6
Accruals charged other						7
accounts (specify):						8
Clearing	55,352				55,352	9
Salvage	202				202	10
Other credits (specify):						11
					0	12
Total credits	897,621	0	0	0	897,621	13
Debits during year						14
Book cost of plant retired	204,114				204,114	15
Cost of removal	58,027				58,027	16
Other debits (specify):						17
					0	18
Total debits	262,141	0	0	0	262,141	19
Balance End of Year	11,180,699	0	0	0	11,180,699	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	341,367	288,686
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	341,367	288,686

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1986 Revenue Bonds	1,667	428	0	1
1989 Revenue Bonds	6,954	428	0	2
1993 Revenue Refunding Bonds	9,955	428	62,818	3
1994 G.O. Note	3,133	428	5,929	4
1995 G.O. Note	1,873	428	3,489	5
1996 G.O. Note	1,004	428	4,118	6
1997 G.O. Note	2,943	428	12,635	7
1998 BANS	6,350	428	266,693	8
1998 Revenue Bonds	797	428	83,184	9
Loss on 1993 Refunding	50,180	428	330,202	10
Total			769,068	
Unamortized premium on debt (251)				
NONE				11
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,570,874	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,570,874</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)	
Revenue Bonds 1986	12/01/1986	01/01/1999	6.60%	0	1
Revenue Bonds 1989	12/01/1989	01/01/2002	6.21%	0	2
Revenue Refunding Bonds	07/01/1993	01/01/2009	5.20%	6,005,000	3
1998 BANs	12/01/1998	07/01/2002	3.95%	39,820,000	4
Revenue Bonds 1998	12/02/1998	01/01/2014	4.60%	5,250,000	5
Total Bonds (Account 221):				51,075,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 51,075,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 G.O. Note	06/01/1994	04/01/2002	4.60%	850,000	1
1995 G.O. Note	10/01/1995	10/01/2002	4.28%	705,000	2
1996 G.O. Note	08/01/1996	10/01/2006	4.93%	930,000	3
1997 G.O. Note	09/03/1997	04/01/2007	4.00%	1,305,000	4
1992 G.O. Note	02/01/1992	04/01/2001	5.28%	143,765	5
Total for Account 223				3,933,765	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	940,728	1
Accruals:		
Charged water department expense	997,094	2
Charged electric department expense		3
Charged sewer department expense	34,432	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,031,526	
Taxes paid during year:		
County, state and local taxes	940,728	6
Social Security taxes	82,977	7
PSC Remainder Assessment	7,821	8
Other (explain):		
NONE		9
Total payments and other debits	1,031,526	
Balance end of year	940,728	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue Bonds - 1986	0	14,740	14,740	0	1
Revenue Bonds - 1989	0	72,719	72,719	0	2
Revenue Refunding Bonds 1993	0	322,281	322,281	0	3
Revenue Bonds - 1998		18,923		18,923	4
1998 BANS		131,074		131,074	5
Subtotal	0	559,737	409,740	149,997	
Advances from Municipality (223)					
1992 G.O. Notes	2,636	8,638	9,273	2,001	6
1994 G.O. Notes	12,531	43,568	45,752	10,347	7
1995 G.O. Notes	9,291	32,166	33,832	7,625	8
1996 G.O. Notes	12,717	47,376	48,540	11,553	9
1997 G.O. Notes	21,473	61,326	67,726	15,073	10
Subtotal	58,648	193,074	205,123	46,599	
Other Long-Term Debt (224)					
NONE	0			0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	58,648	752,811	614,863	196,596	

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	11,818,125	0	0	0	0	11,818,125	1
Add credits during year:							
For Services	81,589					81,589	2
For Mains	266,019					266,019	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	12,165,733	0	0	0	0	12,165,733	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,748,958					1,748,958	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	28,546	2
Total (Acct. 124):	28,546	
Sinking Funds (125):		
Reserve Account	1,393,051	3
Depreciation	500,000	4
Redemption account	256,141	5
Bond construction	39,706,785	6
Total (Acct. 125):	41,855,977	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,436,269	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	1,436,269	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

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)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	3,637	17
Other (specify):		
NONE		18
Total (Acct. 143):	3,637	
Receivables from Municipality (145):		
Tax Roll	71,780	19
Total (Acct. 145):	71,780	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	42,968,162	0	0	0	42,968,162	1	
Materials and Supplies	315,026	0	0	0	315,026	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	10,862,959	0	0	0	10,862,959	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	11,991,929	0	0	0	11,991,929	6	
Other (specify):						0	7
Average Net Rate Base	20,428,300	0	0	0	20,428,300		
Net Operating Income	1,948,493	0	0	0	1,948,493	8	
Net Operating Income as a percent of Average Net Rate Base							
	9.54%	N/A	N/A	N/A	9.54%		

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,570,874	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	13,588,140	3
Other (Specify):		4
Total Average Proprietary Capital	15,159,014	
Net Income		
Net Income	1,527,942	5
Percent Return on Proprietary Capital	10.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The utility is in the process of constructing a new water treatment facility. Engineering and preliminary site work are reported as work in process. Financing for the project includes revenue bonds and bond anticipation notes issued in 1998. At that time, the 1986 and 1989 bonds were also refunded. The utility filed an application to increase water rates in 1998, including portions of the plant costs.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 9, 1999

Mr. Mike Stevens, Accountant
Appleton Water Department
100 North Appleton Street
Appleton, WI 54911-4799

1998 Analytical Review DWCCA-190-ELE

Dear Mr. Stevens:

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

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

Sincerely,

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

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	6,623,715	1
Total Sales of Water	6,623,715	
Other Operating Revenues		
Forfeited Discounts (470)	23,773	2
Miscellaneous Service Revenues (471)	13,702	3
Rents from Water Property (472)	21,476	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	43,681	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	102,632	
Total Operating Revenues	6,726,347	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	11,828	8
Pumping Expenses (620-633)	449,458	9
Water Treatment Expenses (640-652)	1,125,780	10
Transmission and Distribution Expenses (660-678)	873,340	11
Customer Accounts Expenses (901-905)	119,262	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	436,522	14
Total Operation and Maintenance Expenses	3,016,190	
Other Operating Expenses		
Depreciation Expense (403)	764,570	15
Amortization Expense (404-407)		16
Taxes (408)	997,094	17
Total Other Operating Expenses	1,761,664	
Total Operating Expenses	4,777,854	
NET OPERATING INCOME	1,948,493	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	36	35	5,228	2
Industrial				3
Total Unmetered Sales to General Customers (460)	36	35	5,228	
Metered Sales to General Customers (461)				
Residential	22,378	1,264,149	2,955,919	4
Commercial	1,573	490,368	905,285	5
Industrial	98	544,399	758,638	6
Total Metered Sales to General Customers (461)	24,049	2,298,916	4,619,842	
Private Fire Protection Service (462)	245		112,273	7
Public Fire Protection Service (463)	24,121		754,568	8
Other Sales to Public Authorities (464)	71	80,812	128,773	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	1,029,594	1,003,031	11
Interdepartmental Sales (467)				12
Total Sales of Water	48,524	3,409,357	6,623,715	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Grand Chute	Well	1,029,593	1,003,029	1
Waverly Beach	Well	1	2	2
Total		1,029,594	1,003,031	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	754,568	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	754,568	
Forfeited Discounts (470):		
Customer late payment charges	23,773	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	23,773	
Miscellaneous Service Revenues (471):		
Standby Charge Waverly Beach	4,730	7
Miscellaneous Revenue (turn on charge)	2,165	8
Damage to City Property	6,807	9
Total Miscellaneous Service Revenues (471)	13,702	
Rents from Water Property (472):		
Lease Revenue	21,476	10
Total Rents from Water Property (472)	21,476	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	35,058	12
Other (specify):		
Hydrant Testing	180	13
Other water revenues - miscellaneous jobs	8,438	14
Discounts	5	15
Total Other Water Revenues (474)	43,681	
Amortization of Construction Grants (475):		
NONE		16
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	8,839	6
Maintenance of Structures and Improvements (611)	2,964	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	25	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	11,828	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	19,686	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	237,727	17
Pumping Labor and Expenses (624)	165,877	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	7,737	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	11,882	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	6,549	25
Total Pumping Expenses	449,458	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	145,551	26
Chemicals (641)	601,872	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	304,459	28
Miscellaneous Expenses (643)	8,008	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	483	32
Maintenance of Water Treatment Equipment (652)	65,407	33
Total Water Treatment Expenses	1,125,780	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	108,837	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	133,397	36
Meter Expenses (663)	1,926	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	52,466	39
Rents (666)	117	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	29,523	42
Maintenance of Distribution Reservoirs and Standpipes (672)	14,930	43
Maintenance of Transmission and Distribution Mains (673)	159,876	44
Maintenance of Fire Mains (674)	130,774	45
Maintenance of Services (675)	114,597	46
Maintenance of Meters (676)	56,429	47
Maintenance of Hydrants (677)	67,312	48
Maintenance of Miscellaneous Plant (678)	3,156	49
Total Transmission and Distribution Expenses	873,340	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	31,179	51
Customer Records and Collection Expenses (903)	87,565	52
Uncollectible Accounts (904)	518	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	119,262	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,628	56
Office Supplies and Expenses (921)	14,098	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,734	59
Property Insurance (924)	26,474	60
Injuries and Damages (925)	25,348	61
Employee Pensions and Benefits (926)	279,456	62
Regulatory Commission Expenses (928)	43,969	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	28,668	65
Rents (931)		66
Maintenance of General Plant (932)	5,147	67
Total Administrative and General Expenses	436,522	
 Total Operation and Maintenance Expenses	 3,016,190	

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		940,728	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		34,432	2
Net property tax equivalent		906,296	
Social Security		82,977	3
PSC Remainder Assessment		7,821	4
Other (specify): NONE			5
Total tax expense		997,094	

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			Calumet	Outagamie	Winnebago		1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198800	0.200500	0.204300		3
County tax rate	mills		4.378500	4.689300	5.052700		4
Local tax rate	mills		9.211700	9.291100	9.464900		5
School tax rate	mills		10.299000	10.365200	10.207700		6
Voc. school tax rate	mills		1.800400	1.815900	1.849800		7
Other tax rate - Local	mills		0.000000	0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000		9
Total tax rate	mills		25.888400	26.362000	26.779400		10
Less: state credit	mills		1.729900	1.699400	1.864800		11
Net tax rate	mills		24.158500	24.662600	24.914600		12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.211700	9.291100	9.464900		14
Combined School Tax Rate	mills		12.099400	12.181100	12.057500		15
Other Tax Rate - Local	mills		0.000000	0.000000	0.000000		16
Total Local & School Tax	mills		21.311100	21.472200	21.522400		17
Total Tax Rate	mills		25.888400	26.362000	26.779400		18
Ratio of Local and School Tax to Total	dec.		0.823191	0.814513	0.803692		19
Total tax net of state credit	mills		24.158500	24.662600	24.914600		20
Net Local and School Tax Rate	mills		19.887062	20.088016	20.023674		21
Utility Plant, Jan. 1	\$	43,287,530	5,844,163	36,610,299	833,068		22
Materials & Supplies	\$	288,686	0	288,686	0		23
Subtotal	\$	43,576,216	5,844,163	36,898,985	833,068		24
Less: Plant Outside Limits	\$	833,111	729,918	103,193	0		25
Taxable Assets	\$	42,743,105	5,114,245	36,795,792	833,068		26
Assessment Ratio	dec.		1.005108	0.997441	0.992083		27
Assessed Value	\$	42,668,473	5,140,369	36,701,632	826,473		28
Net Local & School Rate	mills		19.887062	20.088016	20.023674		29
Tax Equiv. Computed for Current Year	\$	856,039	102,227	737,263	16,549		30
Tax Equivalent per 1994 PSC Report	\$	940,728					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	940,728					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	294,377		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,270,176		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,564,553	0	
PUMPING PLANT			
Land and Land Rights (320)	43,384		12
Structures and Improvements (321)	1,329,683		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	812,810	32,306	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	74,791		20
Total Pumping Plant	2,260,668	32,306	
WATER TREATMENT PLANT			
Land and Land Rights (330)	234,931		21
Structures and Improvements (331)	1,827,134		22
Water Treatment Equipment (332)	4,395,222	17,274	23
Total Water Treatment Plant	6,457,287	17,274	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60,724		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			294,377	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,270,176	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,564,553	
PUMPING PLANT				
Land and Land Rights (320)			43,384	12
Structures and Improvements (321)			1,329,683	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			845,116	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			74,791	20
Total Pumping Plant	0	0	2,292,974	
WATER TREATMENT PLANT				
Land and Land Rights (330)			234,931	21
Structures and Improvements (331)			1,827,134	22
Water Treatment Equipment (332)	39,445		4,373,051	23
Total Water Treatment Plant	39,445	0	6,435,116	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			60,724	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,489,657	5,189	26
Transmission and Distribution Mains (343)	21,383,220	1,290,599	27
Fire Mains (344)	0		28
Services (345)	3,513,517	219,773	29
Meters (346)	2,118,888	315,600	30
Hydrants (348)	1,443,238	114,681	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	30,009,244	1,945,842	
GENERAL PLANT			
Land and Land Rights (389)	55,095		33
Structures and Improvements (390)	155,729		34
Office Furniture and Equipment (391)	67,535	3,749	35
Computer Equipment (391.1)	63,475		36
Transportation Equipment (392)	357,437	28,349	37
Stores Equipment (393)	3,521		38
Tools, Shop and Garage Equipment (394)	167,588	37,813	39
Laboratory Equipment (395)	26,676	3,528	40
Power Operated Equipment (396)	206,805		41
Communication Equipment (397)	627,240	25,871	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,731,101	99,310	
Total utility plant in service directly assignable	42,022,853	2,094,732	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	42,022,853	2,094,732	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,494,846 26
Transmission and Distribution Mains (343)	36,170		22,637,649 27
Fire Mains (344)			0 28
Services (345)	2,332		3,730,958 29
Meters (346)	71,164		2,363,324 30
Hydrants (348)	8,682		1,549,237 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	118,348	0	31,836,738
GENERAL PLANT			
Land and Land Rights (389)			55,095 33
Structures and Improvements (390)			155,729 34
Office Furniture and Equipment (391)	20,546		50,738 35
Computer Equipment (391.1)			63,475 36
Transportation Equipment (392)	15,431		370,355 37
Stores Equipment (393)			3,521 38
Tools, Shop and Garage Equipment (394)	9,189		196,212 39
Laboratory Equipment (395)	1,055		29,149 40
Power Operated Equipment (396)			206,805 41
Communication Equipment (397)	100		653,011 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	46,321	0	1,784,090
Total utility plant in service directly assignable	204,114	0	43,913,471
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	204,114	0	43,913,471

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	191,038	2.22%	6,535	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	513,925	1.72%	21,847	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	704,963		28,382	
PUMPING PLANT				
Structures and Improvements (321)	508,450	2.70%	35,901	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	324,289	3.03%	25,118	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	44,530	4.00%	2,992	15
Total Pumping Plant	877,269		64,011	
WATER TREATMENT PLANT				
Structures and Improvements (331)	741,233	3.45%	63,036	16
Water Treatment Equipment (332)	2,299,526	3.03%	126,433	17
Total Water Treatment Plant	3,040,759		189,469	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	435,433	1.84%	27,457	19
Transmission and Distribution Mains (343)	1,948,294	0.77%	171,682	20
Fire Mains (344)	0			21
Services (345)	995,852	2.30%	83,311	22
Meters (346)	1,184,001	4.00%	169,763	23
Hydrants (348)	180,502	1.47%	21,995	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,744,082		474,208	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					197,573	3
314					0	4
315					0	5
316					535,772	6
317					0	7
	0	0	0	0	733,345	
321					544,351	8
322					0	9
323					0	10
324					0	11
325					349,407	12
326					0	13
327					0	14
328					47,522	15
	0	0	0	0	941,280	
331					804,269	16
332	39,445				2,386,514	17
	39,445	0	0	0	3,190,783	
341					0	18
342					462,890	19
343	36,170	17,949			2,065,857	20
344					0	21
345	2,332	18,779			1,058,052	22
346	71,164	12,850			1,269,750	23
348	8,682	8,449			185,366	24
349					0	25
	118,348	58,027	0	0	5,041,915	

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)	
GENERAL PLANT				
Structures and Improvements (390)	113,395	2.78%	4,329	26
Office Furniture and Equipment (391)	55,635	8.33%	4,926	27
Computer Equipment (391.1)	63,475	14.29%		28
Transportation Equipment (392)	292,741	5.70%	27,450	29
Stores Equipment (393)	3,521	5.26%	185	30
Tools, Shop and Garage Equipment (394)	134,933	6.67%	12,133	31
Laboratory Equipment (395)	10,501	3.57%	996	32
Power Operated Equipment (396)	97,285	10.00%	27,901	33
Communication Equipment (397)	406,660	9.09%	63,429	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>1,178,146</u>		<u>141,349</u>	
Total accum. prov. directly assignable	10,545,219		897,419	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>10,545,219</u></u>		 <u><u>897,419</u></u>	

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)	
390					117,724	26
391	20,546				40,015	27
391.1					63,475	28
392	15,431				304,760	29
393					3,706	30
394	9,189		202		138,079	31
395	1,055				10,442	32
396					125,186	33
397	100				469,989	34
397.1					0	35
398					0	36
399					0	37
	46,321	0	202	0	1,273,376	
	204,114	58,027	202	0	11,180,699	
					0	38
	204,114	58,027	202	0	11,180,699	

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		294,291		294,291	1
February		258,647		258,647	2
March		292,288		292,288	3
April		296,182		296,182	4
May		360,179		360,179	5
June		350,241		350,241	6
July		427,769		427,769	7
August		395,183		395,183	8
September		370,478		370,478	9
October		335,843		335,843	10
November		315,566		315,566	11
December		318,587		318,587	12
Total for year	0	4,015,254	0	4,015,254	
Less: Measured or estimated water used in main flushing and water treatment during year				78,236	13
Less: Other utility use				72,186	14
Other utility use explanation:					15
Main breaks, hydrant flushing, new mains and services. Fire Department use, metered and unmetered water sales from hydrants, service lateral leak (major leak).					
Water pumped into distribution system				3,864,832	16
Less: Water sold				3,409,357	17
Losses and unaccounted for				455,475	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Major leak in service lateral.					
Maximum gallons pumped by all methods in any one day during reporting year				16,836	21
Date of maximum: 7/31/1998					22
Cause of maximum:					23
Heat and dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year				7,379	24
Date of minimum: 2/2/1998					25
Total KWH used for pumping for the year				5,960,931	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	1	1,200	10	48	1

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	LAKE WINNEBAGO #1	LAKE WINNEBAGO #2	LAKE WINNEBAGO #3	1
Location	ONEIDA STREET	ONEIDA STREET	ONEIDA STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1970	1970	1970	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,085	4,170	5,555	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9
Year Installed	1970	1970	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	125	250	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE WINNEBAGO #4	PLANT #1	PLANT #2	14
Location	ONEIDA STREET	337 W. WATER STREET	337 W. WATER STREET	15
Purpose	P	P	P	16
Destination	T	D	D	17
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	WORTHINGTON	18
Year Installed	1970	1988	1988	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	7,645	3,472	2,083	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. MOTOR	U.S. MOTOR	22
Year Installed	1970	1988	1988	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	250	150	250	25

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	PLANT #3	PLANT #4	PLANT #5	1
Location	337 W WATER STREET	337 W. WATER STREET	1015 W. LINDBERGH	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	GOULDS	5
Year Installed	1988	1988	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	4,861	6,250	1,200	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	SEIMENS	10
Year Installed	1988	1988	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	400	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PLANT #6			14
Location	1015 W. LINDBERGH			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	1998			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	1,700			21
Pump Motor or Standby Engine Mfr	SEIMENS			23
Year Installed	1998			24
Type	ELECTRIC			25
Horsepower	40			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	LINDBERGH	MATTHIAS	ONEIDA	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1988	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	168	168	6
Total capacity in gallons	2,000,000	1,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

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	PLANT 1	PLANT 2	PROSPECT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1940	1970	1910	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	10	10	60	6
Total capacity in gallons	1,000,000	1,000,000	2,250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

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	RIDGEWAY	WALNUT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1986	1915		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	168	178		6
Total capacity in gallons	300,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		23.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		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	1.000	483	0	0	0	483	1	
M	D	1.500	1,341	0	0	0	1,341	2	
M	D	4.000	59,196	0	2,696	0	56,500	3	
P	D	4.000	639	0	0	0	639	4	
M	D	6.000	400,883	0	10,737	0	390,146	5	
P	D	6.000	1,971	0	0	0	1,971	6	
M	D	8.000	508,710	0	292	0	508,418	7	
P	D	8.000	235,409	18,628	0	0	254,037	8	
M	D	10.000	5,325	0	0	0	5,325	9	
M	D	12.000	188,102	6,003	0	0	194,105	10	
P	D	12.000	104,608	0	0	0	104,608	11	
M	T	16.000	45,526	3,018	0	0	48,544	12	
M	T	18.000	1,302	0	0	0	1,302	13	
M	T	20.000	11,183	89	0	0	11,272	14	
M	T	24.000	12,404	0	0	0	12,404	15	
M	T	30.000	2,248	0	0	0	2,248	16	
Total Within Municipality			1,579,330	27,738	13,725	0	1,593,343		
P	D	8.000	184	0	0	0	184	17	
M	D	12.000	10,069	0	0	0	10,069	18	
P	D	12.000	1,422	0	0	0	1,422	19	
P	S	36.000	162	0	0	0	162	20	
P	S	42.000	18,158	0	0	0	18,158	21	
Total Outside of Municipality			29,995	0	0	0	29,995		
Total Utility			1,609,325	27,738	13,725	0	1,623,338		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	864	0	50	0	814		1
M	0.750	13,318	0	28	0	13,290		2
M	1.000	8,996	423	2	0	9,417		3
M	1.500	472	8	1	0	479		4
M	2.000	267	2	0	0	269		5
M	3.000	1	0	0	0	1		6
M	4.000	126	1	0	0	127		7
P	6.000	8	0	0	0	8		8
M	6.000	149	3	0	0	152		9
P	8.000	9	0	0	0	9		10
M	8.000	116	5	0	0	121		11
P	12.000	1	0	0	0	1		12
M	12.000	26	1	0	0	27		13
Total Utility		24,353	443	81	0	24,715	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,871	0	599	0	14,272	1,479	1
0.750	7,348	330	8	0	7,670	546	2
1.000	2,072	56	17	0	2,111	97	3
1.500	315	13	16	0	312	31	4
2.000	244	9	14	0	239	22	5
3.000	106	3	2	0	107	27	6
4.000	97	2	11	0	88	31	7
6.000	25	1	6	0	20	0	8
8.000	3	0	0	0	3	2	9
12.000	1	0	0	0	1	1	10
Total:	25,082	414	673	0	24,823	2,236	

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	13,809	381	4	1	0	77	14,272	1
0.750	6,959	399	15	6	0	291	7,670	2
1.000	1,674	315	17	10	0	95	2,111	3
1.500	7	267	14	11	0	13	312	4
2.000	0	142	19	10	0	68	239	5
3.000	0	45	6	15	0	41	107	6
4.000	0	21	15	14	0	38	88	7
6.000	0	5	6	3	1	5	20	8
8.000	0	0	1	0	2	0	3	9
12.000	0	0	0	0	1	0	1	10
Total:	22,449	1,575	97	70	4	628	24,823	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	2,476	86	52		2,510	2
Total Fire Hydrants	2,478	86	52	0	2,512	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 2,476
 Number of distribution system valves end of year: 4,684
 Number of distribution valves operated during year: 2,028

WATER OPERATING SECTION FOOTNOTES

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

Account 393, Stores Equipment - Depreciation was booked for \$185 in 1998 even though account was fully depreciated. Will correct in 1999.

Water Mains (Page W-17)

\$266,019 of main additions were contributed by developers.

Water Services (Page W-18)

\$81,589 of services were added by developers.
