



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF FITCHBURG UTILITY DISTRICT #1

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Principal Office: 5520 LACY ROAD  
FITCHBURG, WI 53711-5318

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For the Year Ended: DECEMBER 31, 1998

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF FITCHBURG UTILITY DISTRICT #1

**Utility Address:** 5520 LACY ROAD  
FITCHBURG, WI 53711-5318

**When was utility organized?** 5/26/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS PATRICIA K PETERSON

**Title:** UTILITY FISCAL CLERK

**Office Address:**

5520 LACY ROAD  
FITCHBURG, WI 53711-5318

**Telephone:** (608) 270 - 4271

**Fax Number:** (608) 270 - 4275

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** VIRCHOW, KRAUSE & CO., LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

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

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

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

**E-mail Address:**

**Date of most recent audit report:** 2/9/1999

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR PAUL Q. WOODARD

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

5520 LACY ROAD  
FITCHBURG, WI 53711-5318

**Telephone:** (608) 270 - 4261

**Fax Number:** (608) 270 - 4275

**E-mail Address:**

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**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

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

- MR DAVE HERBST, BOARD MEMBER
  - MR RON JOHNSON, CHAIRPERSON
  - MR ROBERT WENTZEL, BOARD MEMBER
  - MR DAVE WILLBORN, BOARD MEMBER
  - MR PHIL WINKEL, BOARD MEMBER
- 

**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?** NO

**Date of Ordinance:**

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,063,077	1,029,443	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	351,709	370,193	2
Depreciation Expense (403)	248,762	178,042	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	264,788	231,106	5
<b>Total Operating Expenses</b>	<b>865,259</b>	<b>779,341</b>	
<b>Net Operating Income</b>	<b>197,818</b>	<b>250,102</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>197,818</b>	<b>250,102</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)	45,804	94,057	10
Miscellaneous Nonoperating Income (421)	79,570	127,312	11
<b>Total Other Income</b>	<b>125,374</b>	<b>221,369</b>	
<b>Total Income</b>	<b>323,192</b>	<b>471,471</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>323,192</b>	<b>471,471</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	13,332	14,558	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	13,451		19
<b>Total Interest Charges</b>	<b>(119)</b>	<b>14,558</b>	
<b>Net Income</b>	<b>323,311</b>	<b>456,913</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,555,194	3,945,635	20
Balance Transferred from Income (433)	323,311	456,913	21
Miscellaneous Credits to Surplus (434)	0	152,646	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>4,878,505</b>	<b>4,555,194</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME ON ALL INVESTMENTS (NO DIVIDENDS)	45,804	5
<b>Total (Acct. 419):</b>	<b>45,804</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
SEWER OPERATING INCOME	79,570	6
<b>Total (Acct. 421):</b>	<b>79,570</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>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,063,077	0	0	0	1,063,077	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,063,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,063,077</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	170,053		<b>170,053</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	93,273		<b>93,273</b>	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>263,326</b>	<b>0</b>	<b>263,326</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	14,544,761	13,368,900	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,772,099	1,534,883	<b>2</b>
<b>Net Utility Plant</b>	<b>12,772,662</b>	<b>11,834,017</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	7,371,163	7,203,589	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,054,854	974,655	<b>4</b>
<b>Net Nonutility Property</b>	<b>6,316,309</b>	<b>6,228,934</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	211,926	263,204	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>6,528,235</b>	<b>6,492,138</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	98,350	793,026	<b>8</b>
Temporary Cash Investments (132)	177,471	37,331	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	156,964	163,681	<b>11</b>
Other Accounts Receivable (143)	215,534	209,016	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	287,145	295,215	<b>14</b>
Materials and Supplies (150)	23,680	21,011	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>959,144</b>	<b>1,519,280</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	22,112	9,603	<b>20</b>
<b>Total Deferred Debits</b>	<b>22,112</b>	<b>9,603</b>	
<b>Total Assets and Other Debits</b>	<b>20,282,153</b>	<b>19,855,038</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	936,247	936,247	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	4,878,505	4,555,194	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,814,752</b>	<b>5,491,441</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		<b>24</b>
Advances from Municipality (223)	220,439	241,109	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>220,439</b>	<b>241,109</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	174,339	567,080	<b>28</b>
Payables to Municipality (233)	45,500	43,398	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	255,334	222,088	<b>31</b>
Interest Accrued (237)	1,057	1,165	<b>32</b>
Other Current and Accrued Liabilities (238)	26,790	26,962	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>503,020</b>	<b>860,693</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	26,297	(754)	<b>36</b>
<b>Total Deferred Credits</b>	<b>26,297</b>	<b>(754)</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			0 <b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	13,717,645	13,262,549	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>20,282,153</b>	<b>19,855,038</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	14,489,363	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)	55,398				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	14,544,761	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,772,099	0	0	0	10
<b>Total Accumulated Provision</b>	1,772,099	0	0	0	
<b>Net Utility Plant</b>	12,772,662	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)	
<b>Balance first of year</b>	1,534,883				<b>1,534,883</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	248,762				<b>248,762</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,867				<b>10,867</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	6,280				<b>6,280</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>265,909</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,909</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	28,693				<b>28,693</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>28,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,693</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,772,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,772,099</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	0			0	1
<b>Other (specify):</b>					
SEWER PLANT	7,152,088	167,574		7,319,662	2
MADISON METRO SEWER INTERCEPTOR	51,501			51,501	3
<b>Total Nonutility Property (121)</b>	<b>7,203,589</b>	<b>167,574</b>	<b>0</b>	<b>7,371,163</b>	
Less accum. prov. depr. & amort. (122)	974,655	80,199		1,054,854	4
 <b>Net Nonutility Property</b>	 <b>6,228,934</b>	 <b>87,375</b>	 <b>0</b>	 <b>6,316,309</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	19,530	18,629
Sewer utility	4,150	2,382
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>23,680</b>	<b>21,011</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)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	936,247 1
<b>Changes during year (explain):</b>	2
<b>Balance end of year</b>	<b>936,247</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.

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

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>					
1993 REFINANCED G.O. DEBT	08/01/1993	06/01/2006	4.83%	220,439	1
<b>Total for Account 223</b>				<b>220,439</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	222,088	1
<b>Accruals:</b>		
Charged water department expense	264,788	2
Charged electric department expense		3
Charged sewer department expense	3,909	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>268,697</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	222,088	6
Social Security taxes	12,051	7
PSC Remainder Assessment	1,312	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>235,451</u>	
<b>Balance end of year</b>	<u><u>255,334</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1993 REFINANCED G.O. DEBT	1,165	13,332	13,440	1,057	2
<b>Subtotal</b>	<b>1,165</b>	<b>13,332</b>	<b>13,440</b>	<b>1,057</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,165</b>	<b>13,332</b>	<b>13,440</b>	<b>1,057</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	8,027,458	0	0	5,235,091	0	<b>13,262,549</b>	1
<b>Add credits during year:</b>							
For Services	83,815					<b>83,815</b>	2
For Mains	203,098			119,991		<b>323,089</b>	3
<b>Other (specify):</b>							
For Hydrants	48,192					<b>48,192</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>8,362,563</b>	<b>0</b>	<b>0</b>	<b>5,355,082</b>	<b>0</b>	<b>13,717,645</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	211,926	2
<b>Total (Acct. 124):</b>	<b>211,926</b>	
<b>Special Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	152,434	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
MISCELLANEOUS WATER CHARGES DUE TO MCKEE RD PROJECT	4,252	8
ENGINEER SERVICES TO CITY (INV #4529)	278	9
<b>Total (Acct. 142):</b>	<b>156,964</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	175,069	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
PRIVATE FIRE PROTECTION CHARGES	6,904	12
MISC SEWER CHARGES INVOICED OUT	33,283	13
ENGINEERING SERVICE INVOICED OUT #4529	278	14
<b>Total (Acct. 143):</b>	<b>215,534</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS ON TAX ROLL	50,874	15
COLLECTION OF DELINQUENT WATER/SEWER	95	16
PUBLIC FIRE PROTECTION CHARGES	236,176	17
<b>Total (Acct. 145):</b>	<b>287,145</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
SHAHER DRIVE RECONSTRUCTION	3,625	20
WELL #2 ALTERNATIVE STUDY	2,224	21
LACY ROAD RECONSTRUCTION	7,361	22
SYENE SANITARY SEWER INTERCEPTOR	8,902	23
<b>Total (Acct. 183):</b>	<b>22,112</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER WAGES WITH BENEFITS CHARGED IN 1999	37,340	24
CITY ENGINEERING SERVICES	618	25
CITY RESURFACING PROJECT/MANHOLE ADJUSTMENTS	6,667	26
MCKEE ROAD WATER MANHOLE ADJUSTMENTS	800	27
CITY BILLING FOR MADISON NEWSPAPERS'ADVERTISEMENTS	75	28
<b>Total (Acct. 233):</b>	<b>45,500</b>	
<b>Other Deferred Credits (253):</b>		
MMSD CONNECTION CHARGES INVOICED OUT	26,297	29
<b>Total (Acct. 253):</b>	<b>26,297</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	13,564,575	0	0	0	13,564,575	1
Materials and Supplies	19,079	0	0	0	19,079	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,653,491	0	0	0	1,653,491	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,195,010	0	0	0	8,195,010	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,735,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,735,153</b>	
Net Operating Income	197,818	0	0	0	197,818	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.30%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.30%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	936,247	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,716,849	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>5,653,096</b>	
<b>Net Income</b>		
Net Income	323,311	5
<b>Percent Return on Proprietary Capital</b>	<b>5.72%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

---

2. Leaseholder changes.

---

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.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

PAGE F-1, ACCOUNT W4320 - THIS AMOUNT, PER THE UTILITY AUDITORS, IS DUE TO CONSTRUCTION WORK IN PROGRESS OF THE RESERVOIR (ACCOUNT 107F) PERTAINING TO UTILITY PLANT NOT INCLUDED IN ORIGINAL JOURNAL ENTRY. THIS WAS AN ADJUSTMENT TO CAPITALIZE TAXES ON CWIP ACCOUNT.

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### Net Nonutility Property (Accts. 121 & 122) (Page F-09)

Sewer plant added:

Utility added mains	\$ 46,047.00
Developer added mains	119,991.00
Sewer portion of computer	1,536.00

Total Changes \$167,574

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### Contributions in Aid of Construction (Account 271) (Page F-18)

Page F-18, Contributions in Aid of Construction

Developer added plant - Water	\$ 332,149.00
Developer added plant - Sewer	119,991.00
Water assessments	2,956.00

Total changes \$455,096

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

July 2, 1999

Ms. Patricia K. Peterson, Utility Fiscal Clerk  
City of Fitchburg Utility District 1  
5520 Lacy Road  
Fitchburg, WI 53711-5318

1998 Analytical Review DWCCA-1990-PJL

Dear Ms. Peterson:

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) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 2 1999 letters L.doc

cc: Mr. Ron Johnson, Chairperson

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,045,290	1
<b>Total Sales of Water</b>	<b>1,045,290</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,655	2
Miscellaneous Service Revenues (471)	2,012	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,120	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>17,787</b>	
<b>Total Operating Revenues</b>	<b>1,063,077</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	16,641	8
Pumping Expenses (620-625)	113,643	9
Water Treatment Expenses (630-635)	9,564	10
Transmission and Distribution Expenses (640-655)	75,316	11
Customer Accounts Expenses (901-904)	34,655	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	101,890	14
<b>Total Operation and Maintenance Expenses</b>	<b>351,709</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	248,762	15
Amortization Expense (404-407)	0	16
Taxes (408)	264,788	17
<b>Total Other Operating Expenses</b>	<b>513,550</b>	
<b>Total Operating Expenses</b>	<b>865,259</b>	
<b>NET OPERATING INCOME</b>	<b>197,818</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	10	1,400	2,314	1
Commercial	2	160	905	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>12</b>	<b>1,560</b>	<b>3,219</b>	
Metered Sales to General Customers (461)				
Residential	3,482	269,933	439,506	4
Commercial	397	239,080	298,493	5
Industrial	24	23,903	26,503	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,903</b>	<b>532,916</b>	<b>764,502</b>	
Private Fire Protection Service (462)	183		35,353	7
Public Fire Protection Service (463)	4,068		237,177	8
Other Sales to Public Authorities (464)	23	2,567	5,039	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>8,189</b>	<b>537,043</b>	<b>1,045,290</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	237,177	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>237,177</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,655	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,655</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER FROM HYDRANTS	2,012	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,012</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</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	10,725	10
<b>Other (specify):</b> WATER SOLD DURING CONSTRUCTION	2,395	11
<b>Total Other Water Revenues (474)</b>	<b>13,120</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	12,789	1
Purchased Water (601)	3,852	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>16,641</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	29,624	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	78,040	7
Operation Supplies and Expenses (623)	445	8
Maintenance of Pumping Plant (625)	5,534	9
<b>Total Pumping Expenses</b>	<b>113,643</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	675	10
Chemicals (631)	8,048	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	841	13
<b>Total Water Treatment Expenses</b>	<b>9,564</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	5,554	14
Operation Supplies and Expenses (641)	2,218	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,050	16
Maintenance of Mains (651)	33,366	17
Maintenance of Services (652)	11,335	18
Maintenance of Meters (653)	13,580	19
Maintenance of Hydrants (654)	7,213	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>75,316</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	5,237	<b>22</b>
Accounting and Collecting Labor (902)	25,890	<b>23</b>
Supplies and Expenses (903)	3,528	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>34,655</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	22,031	<b>27</b>
Office Supplies and Expenses (921)	5,112	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	9,301	<b>30</b>
Property Insurance (924)	4,095	<b>31</b>
Injuries and Damages (925)	2,485	<b>32</b>
Employee Pensions and Benefits (926)	42,934	<b>33</b>
Regulatory Commission Expenses (928)	0	<b>34</b>
Miscellaneous General Expenses (930)	8,231	<b>35</b>
Transportation Expenses (933)	5,195	<b>36</b>
Maintenance of General Plant (935)	2,506	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>101,890</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>351,709</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		255,334	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,909	2
<b>Net property tax equivalent</b>		<b>251,425</b>	
Social Security		12,051	3
PSC Remainder Assessment		1,312	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>264,788</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.218560				3
County tax rate	mills		4.232759				4
Local tax rate	mills		6.416016				5
School tax rate	mills		14.958334				6
Voc. school tax rate	mills		1.617448				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>27.443117</b>				<b>10</b>
Less: state credit	mills		2.381164				11
<b>Net tax rate</b>	mills		<b>25.061953</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.416016</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.575782</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.991798</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.443117</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.837798</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.061953</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.996863</b>				<b>21</b>
Utility Plant, Jan. 1	\$	13,343,715	13,343,715				22
Materials & Supplies	\$	18,629	18,629				23
<b>Subtotal</b>	\$	<b>13,362,344</b>	<b>13,362,344</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>13,362,344</b>	<b>13,362,344</b>				<b>26</b>
Assessment Ratio	dec.		0.910063				27
<b>Assessed Value</b>	\$	<b>12,160,575</b>	<b>12,160,575</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.996863</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>255,334</b>	<b>255,334</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	209,393					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>255,334</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	600		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>600</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,588		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)	488,104		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>495,692</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	20,406		12
Structures and Improvements (321)	528,848		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	536,622	6,617	17
Diesel Pumping Equipment (326)	42,356		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,128,232</b>	<b>6,617</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	44,064		23
<b>Total Water Treatment Plant</b>	<b>44,064</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	84,465		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)			600	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>600</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,588	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)			488,104	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>495,692</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			20,406	12
Structures and Improvements (321)			528,848	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			543,239	17
Diesel Pumping Equipment (326)			42,356	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>1,134,849</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			44,064	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>44,064</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			84,465	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)	675,229	1,035,397	26
Transmission and Distribution Mains (343)	7,457,366	331,138	27
Fire Mains (344)	0		28
Services (345)	1,086,077	82,327	29
Meters (346)	315,308	100,398	30
Hydrants (348)	893,215	75,280	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,511,660</b>	<b>1,624,540</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	17,733		33
Structures and Improvements (390)	281,409		34
Office Furniture and Equipment (391)	15,294		35
Computer Equipment (391.1)	17,936	21,074	36
Transportation Equipment (392)	56,196		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	23,737	3,188	39
Laboratory Equipment (395)	4,208		40
Power Operated Equipment (396)	9,385		41
Communication Equipment (397)	30,141		42
SCADA Equipment (397.1)	0	222,850	43
Miscellaneous Equipment (398)	3,500		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>459,539</b>	<b>247,112</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,639,787</b>	<b>1,878,269</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>12,639,787</b>	<b>1,878,269</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)			1,710,626 26
Transmission and Distribution Mains (343)	11,147		7,777,357 27
Fire Mains (344)			0 28
Services (345)			1,168,404 29
Meters (346)	11,636		404,070 30
Hydrants (348)	3,700		964,795 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>26,483</b>	<b>0</b>	<b>12,109,717</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			17,733 33
Structures and Improvements (390)			281,409 34
Office Furniture and Equipment (391)			15,294 35
Computer Equipment (391.1)			39,010 36
Transportation Equipment (392)			56,196 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			26,925 39
Laboratory Equipment (395)	2,210		1,998 40
Power Operated Equipment (396)			9,385 41
Communication Equipment (397)			30,141 42
SCADA Equipment (397.1)			222,850 43
Miscellaneous Equipment (398)			3,500 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>2,210</b>	<b>0</b>	<b>704,441</b>
<b>Total utility plant in service directly assignable</b>	<b>28,693</b>	<b>0</b>	<b>14,489,363</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>28,693</b>	<b>0</b>	<b>14,489,363</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			44,080	44,080	1
February			40,320	40,320	2
March	819		44,530	45,349	3
April			39,575	39,575	4
May			51,480	51,480	5
June			49,805	49,805	6
July			62,420	62,420	7
August			58,248	58,248	8
September	745		56,874	57,619	9
October			48,648	48,648	10
November			44,879	44,879	11
December			44,873	44,873	12
<b>Total for year</b>	<b>1,564</b>	<b>0</b>	<b>585,732</b>	<b>587,296</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				11,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				576,296	16
Less: Water sold				537,043	17
Losses and unaccounted for				39,253	18
Percent unaccounted for to the nearest whole percent (%)				7%	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				3,262	21
Date of maximum: 8/13/1998					22
Cause of maximum:					23
PEAK SUMMER USAGE DAY					
Minimum gallons pumped by all methods in any one day during reporting year				1,030	24
Date of minimum: 3/15/1998					25
Total KWH used for pumping for the year				1,375,815	26
If water is purchased: Vendor Name: CITY OF MADISON WATER UTILITY					27
Point of Delivery: 2799 RIMROCK ROAD - 6" METER					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 - 5608 BARBARA DR	2	352	10	792,000	Yes	<b>1</b>
WELL -2791YARMOUTH GREENWA	4	1,000	16	1,656,000	Yes	<b>2</b>
WELL - 6042 MCKEE ROAD	5	1,031	18	1,800,000	Yes	<b>3</b>
WELL - 2359 PALOMINO TRAIL	7	434	8	504,000	Yes	<b>4</b>
WELL - 5127 HILLTOP ROAD	8	436	8	360,000	Yes	<b>5</b>
WELL - 2687 OSMUNDSEN RD	9	960	16	1,548,000	Yes	<b>6</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 #2	WELL #4	WELL #5	1
Location	5608 BARBARA DR.91 YARMOUTH GREENWAY		6042 MCKEE ROAD	2
Purpose	S	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	GOULD	FAIRBANKS MORSE	5
Year Installed	1964	1996	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,100	1,200	8
Pump Motor or Standby Engine Mfr	U.S.	G.E.	U.S.	10
Year Installed	1993	1996	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8	WELL #9	14
Location	2359 PALOMINO TRAIL	5127 HILLTOP ROAD	2687 OSMUNDSEN ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULD	FAIRBANKS MORSE	GOULD	18
Year Installed	1995	1983	1996	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	350	250	950	21
Pump Motor or Standby Engine Mfr	U.S.	FRANKLYN	U.S.	23
Year Installed	1983	1983	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	25	200	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	#2	#3	CAMP BADGER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1969	1991	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	128	147	0	6
Total capacity in gallons	500,000	500,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	3.1000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	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	803	0	0	0	<b>803</b>	<b>1</b>
A	D	6.000	1,065	0	0	0	<b>1,065</b>	<b>2</b>
M	D	6.000	80,969	0	0	0	<b>80,969</b>	<b>3</b>
A	D	8.000	1,900	0	0	0	<b>1,900</b>	<b>4</b>
M	D	8.000	160,003	3,249	4	0	<b>163,248</b>	<b>5</b>
M	D	10.000	69,649	3,069	0	0	<b>72,718</b>	<b>6</b>
M	D	12.000	31,211	878	1,337	0	<b>30,752</b>	<b>7</b>
M	D	14.000	3,011	0	0	0	<b>3,011</b>	<b>8</b>
M	D	16.000	2,692	0	0	0	<b>2,692</b>	<b>9</b>
<b>Total Within Municipality</b>			<b>351,303</b>	<b>7,196</b>	<b>1,341</b>	<b>0</b>	<b>357,158</b>	
<b>Total Utility</b>			<b>351,303</b>	<b>7,196</b>	<b>1,341</b>	<b>0</b>	<b>357,158</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	797	0	0	0	797		1
M	1.000	2,113	4	0	0	2,117		2
M	1.500	75	4	0	0	79		3
M	2.000	53	6	0	0	59		4
M	3.000	4	0	0	0	4		5
M	4.000	1	0	0	0	1		6
M	6.000	48	0	0	0	48		7
M	8.000	49	12	0	0	61		8
M	10.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>3,141</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>3,167</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 (o).

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	397	0	195	9	211	195	1
0.750	3,540	134	6	(101)	3,567	216	2
1.000	122	3	0	1	126	11	3
1.500	121	3	15	8	117	18	4
2.000	141	3	20	9	133	23	5
3.000	5	0	0	1	6	1	6
<b>Total:</b>	<b>4,326</b>	<b>143</b>	<b>236</b>	<b>(73)</b>	<b>4,160</b>	<b>464</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	205	4	1	1	0	0	211	1
0.750	3,250	92	3	9	0	213	3,567	2
1.000	27	78	4	4	0	13	126	3
1.500	0	103	8	1	0	5	117	4
2.000	0	117	6	8	0	2	133	5
3.000	0	3	2	0	0	1	6	6
<b>Total:</b>	<b>3,482</b>	<b>397</b>	<b>24</b>	<b>23</b>	<b>0</b>	<b>234</b>	<b>4,160</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	743	18	3		758	2
<b>Total Fire Hydrants</b>	<b>743</b>	<b>18</b>	<b>3</b>	<b>0</b>	<b>758</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	384
Number of distribution system valves end of year:	904
Number of distribution valves operated during year:	460

### WATER OPERATING SECTION FOOTNOTES

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

Page W-5, Account #641, Line 15 - decrease due to less operating supplies purchased by crew and adjustment of books to physical inventory.

Page W-5, Account #651, Line 17 - increase due to increased labor cost due to a greater amount of water main break repairs.

Page W-5, Account #652, Line 18 - decrease due to less labor being used to repair services.

Page W-5, Account #653, Line 19 - decrease due to less labor being used to maintain meters and fewer expenditures for meter maintenance supplies.

Page W-5, Account #926, Line 33 - increase due to increase in wage expenditures.

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

Page W-8, Account #342, line 26, column c - increase due to Camp Badger Reservoir completion and placed on line.

Page W-8, Account #343, line 27, column c - increase due to plant added by developer and utility.

Page W-8, Account #345, line 29, column c - increase due to plant added by developer and utility.

Page W-8, Account #346, line 30, column c - increase due to new radio read system and transponders, also due to replace meters and transponders for obsolete 5/8" meters.

Page W-8, Account #348, line 31, column c - increase due to plant added by developer and utility.

Page W-8, Account #397.1, line 43, column c - increase due to implementation of SCADA system equipment to run and monitor municipal water sytem.

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#### Water Mains (Page W-15)

Water mains added during year, column e:

Developer added:

- 8" WM - 2,873'
- 10" WM - 1,750'
- 12" WM - 176'

Utility added:

- 8" WM - 376'
- 10" WM - 1,319'
- 12" WM - 702'

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#### Water Services (Page W-16)

Increase is due to plant added as follows:

Developer added:

- 4 - 1" services
- 4 - 1.5" services
- 6 - 2" services
- 12 - 8" services
- 2 - 8" stubs

Utility added:

- 9 - 8" stubs

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#### Meters (Page W-17)

Adjustment is due to inventory corrections.

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