



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MAPLEWOOD SANITARY DISTRICT NO. 1- WATER UTILITY

Principal Office: P.O. BOX 352  
MAPLEWOOD, WI 54226-0352

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
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
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
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
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MAPLEWOOD SANITARY DISTRICT NO. 1- WATER UTILITY

**Utility Address:** P.O. BOX 352  
MAPLEWOOD, WI 54226-0352

**When was utility organized?** 1/1/1983

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** SUSAN J DEJARDIN  
**Title:** COMMISSIONER/ SECRETARY AND TRESURER

**Office Address:**  
P.O. BOX 352  
MAPLEWOOD, WI 54226-0352

**Telephone:** (920) 856 - 6200

**Fax Number:**

**E-mail Address:**

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

**Name:** STEVEN C ASHER CPA  
**Title:**

**Office Address:** IHLENFELD, SKATRUD & ANDERSON, INC.  
50 S. MADISON AVENUE  
STURGEON BAY, WI 54235

**Telephone:** (920) 743 - 8699

**Fax Number:** (920) 743 - 9707

**E-mail Address:** isa@mail.itol.com

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** DAVID HELDMANN  
**Title:** COMMISSIONER/ PRESIDENT

**Office Address:**  
MAPLEWOOD SANITARY DISTRICT 1  
P.O. BOX 352  
MAPLEWOOD, WI 54226-0352

**Telephone:** (920) 856 - 6808

**Fax Number:**

**E-mail Address:**

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**Name:** STEVEN KARNITZ  
**Title:** COMMISSIONER/ VICE PRESIDENT

**Office Address:**  
MAPLEWOOD SANITARY DISTRICT 1  
P.O. BOX 352  
MAPLEWOOD, WI 54226-0352

**Telephone:** (920) 856 - 6563

**Fax Number:**

**E-mail Address:**

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**Name:** SUSAN DEJARDIN  
**Title:** COMMISSIONER/ SECRETARY & TREASURER

**Office Address:**  
MAPLEWOOD SANITARY DISTRICT 1  
P.O. BOX 352  
MAPLEWOOD, WI 54226-0352

**Telephone:** (920) 856 - 6423

**Fax Number:**

**E-mail Address:**

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**Name:** TOD K MAURINA  
**Title:** FACILITY MANAGER/ MCO.

**Office Address:**  
230 EAST VINE STREET  
P.O. BOX 259  
STURGEON BAY, WI 54235

**Telephone:** (920) 746 - 4559

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** MAPLEWOOD SANITARY DISTRICT NO 1 (MSD) COMMISSION

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**Names of members of utility commission/committee:**  
SUSAN J DEJARDIN, SECRETARY & TREASURER  
DAVID HELDMANN, PRESIDENT  
STEVEN KARNITZ, VICE PRESIDENT

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**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

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**IDENTIFICATION AND OWNERSHIP**

**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)?** YES

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

**Firm Name:** MIDWEST CONTRACT OPERATIONS, INC.  
C/O STURGEON BAY UTILITIES  
P.O. BOX 259  
STURGEON BAY, WI 54235

**Contact Person:** TOD K MAURINA  
**Title:** FACILITY MANAGER  
**Telephone:** (920) 746 - 4559

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:** 1/1/1994 12/31/1999

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

MCO, WITHIN THE MCO/MSD CONTRACTUAL AGREEMENT, PROVIDES "SYSTEM OPERATION", SYSTEM MAINTANENCE AND OTHER 'AS NEEDED' SERVICES (EMERGENCY RESPONSE AND OTHER CORRECTIVE MAINTANENCE SERVICES).

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	32,813	29,521	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	15,312	27,203	2
Depreciation Expense (403)	11,752	7,957	3
Amortization Expense (404)	0	0	4
Taxes (408)	122	38	5
<b>Total Operating Expenses</b>	<b>27,186</b>	<b>35,198</b>	
<b>Net Operating Income</b>	<b>5,627</b>	<b>(5,677)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>5,627</b>	<b>(5,677)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,137	887	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>1,137</b>	<b>887</b>	
<b>Total Income</b>	<b>6,764</b>	<b>(4,790)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>6,764</b>	<b>(4,790)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	3,807	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	3,960	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>3,807</b>	<b>3,960</b>	
<b>Net Income</b>	<b>2,957</b>	<b>(8,750)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	61,333	70,083	19
Balance Transferred from Income (433)	2,957	(8,750)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>64,290</b>	<b>61,333</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
BANK INTEREST	1,137	4
<b>Total (Acct. 419):</b>	<b>1,137</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<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 and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	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	32,813	0	0	0	32,813	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>32,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,813</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)	553,106	525,036	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	116,449	104,697	<b>2</b>
<b>Net Utility Plant</b>	<b>436,657</b>	<b>420,339</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	8,732	5,475	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>8,732</b>	<b>5,475</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	490	2,823	<b>8</b>
Temporary Cash Investments (132)	31,001	14,617	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	1,576	1,344	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,995	3,077	<b>14</b>
Materials and Supplies (150)	0	0	<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>37,062</b>	<b>21,861</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)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>482,451</b>	<b>447,675</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	7,431	7,431	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	64,290	61,333	23
<b>Total Proprietary Capital</b>	<b>71,721</b>	<b>68,764</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	102,750	78,750	26
<b>Total Long-Term Debt</b>	<b>102,750</b>	<b>78,750</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,518	11,318	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	86	38	31
Interest Accrued (237)	972	945	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>12,576</b>	<b>12,301</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	295,410	287,860	38
<b>Total Liabilities and Other Credits</b>	<b>482,457</b>	<b>447,675</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 (100)	553,106	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	553,106	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	116,449	0	0	0	9
<b>Total Accumulated Provision</b>	116,449	0	0	0	
<b>Net Utility Plant</b>	436,657	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>	104,697				<b>104,697</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	11,752				<b>11,752</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>11,752</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,752</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>116,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,449</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.18%					<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>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**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	7,431	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>7,431</u></u>	

**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.

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

---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
BAYLAKE BANK	11/01/1998	11/01/2003	4.10%	29,000	1
BAYLAKE BANK	10/01/1998	10/01/2003	4.20%	73,750	2
<b>Total for Account 224</b>				<b>102,750</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	38	1
<b>Accruals:</b>		
Charged water department expense	122	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>122</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	36	8
<b>Other (explain):</b>		
BEGINNING BALANCE SHOULD HAVE BEEN ZERO	38	9
<b>Total payments and other debits</b>	<u>74</u>	
<b>Balance end of year</b>	<u><u>86</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>					
BAYLAKE BANK	945	0	945	0	2
<b>Subtotal</b>	<b>945</b>	<b>0</b>	<b>945</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
BAYLAKE BANK	0	3,807	2,835	972	3
<b>Subtotal</b>	<b>0</b>	<b>3,807</b>	<b>2,835</b>	<b>972</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>945</b>	<b>3,807</b>	<b>3,780</b>	<b>972</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	287,860	0	0	0	0	<b>287,860</b>	1
<b>Add credits during year:</b>							
For Services	7,550					<b>7,550</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>295,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>295,410</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>		
DEFERRED ASSESSMENTS	4,500	2
DEFERRED ASSESSMENTS - 1998 EXTENSION	4,232	3
<b>Total (Acct. 124):</b>	<b>8,732</b>	
<b>Special Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,576	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>1,576</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
TAX LIENS	3,995	13
<b>Total (Acct. 145):</b>	<b>3,995</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	18
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### 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	539,050	0	0	0	539,050	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	110,573	0	0	0	110,573	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	291,635	0	0	0	291,635	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>136,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,842</b>	
Net Operating Income	5,627	0	0	0	5,627	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.11%	N/A	N/A	N/A	4.11%	

## 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	7,431	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	62,811	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>70,242</b>	
<b>Net Income</b>		
Net Income	2,957	5
<b>Percent Return on Proprietary Capital</b>	<b>4.21%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

1,075 FEET OF WATER MAIN, 5 SERVICES, AND 1 HYDRANT WERE ADDED TO THE SYSTEM.

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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.**

UTILITY REFINANCE BAYLAKE BANK LOAN DATED 7/1/1993 WITH NEW LOAN DATED 10/1/1998 (\$73,750). UTILITY ALSO OBTAINED NEW LOAN DATED 11/1/1998 (\$29,000) FOR EXTENSION OF WATER SERVICE.

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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)

BECAUSE WATER TREATMENT EQUIPMENT OF \$1,328 WAS DROPPED FROM PREVIOUS ANNUAL REPORT AND REINSTATED IN THE FIRST OF YEAR BALANCE FOR 1998, AN ADJUSTMENT WAS MADE TO BEGINNING UNAPPROPRIATED EARNED SURPLUS TO GET THE BALANCE SHEET TO BALANCE.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

Reply dated 7/9/99 from Steven Asher, CPA:

1. Water utility plant \$ transferred from a/c 302 to a/c 301; from a/c 313 to a/c 314; from a/c 321 to a/c 320 and from a/c 322 to a/c 321.
2. The \$7,550 contribution described on the Water Mains schedule was all for water services installations.

ele

June 25, 1999

Ms. Susan J. DeJardin, Commissioner  
Maplewood Sanitary District No. 1  
P.O. Box 352  
Maplewood, WI 54226-0352

1998 Analytical Review DWCCA-3345-ELE

Dear Ms. DeJardin:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted plant accounts dollars that appear to be inadvertently recorded in different accounts than prior years. Please confirm the appropriate accounts and adjust your 1999 annual report accordingly:

Account 302, Franchises and Consents used to be reported in 301,  
Organization

Account 322, Boiler Plant Equipment, used to be reported in Account 321,  
Structures & Improvements

Account 313, Lake, River & Other Intakes used to be reported in 314, Wells  
and Springs

Please note that 301, 321, and 314 would appear to be the appropriate  
accounts.

2. During our review, we noted the footnote to the Water Mains schedule, page W-15, indicates that the property owners paid \$3,500 in 1998 for mains. However, there is no contribution reported for mains in Account 271, Contributions in Aid of Construction, page F-17. Please furnish an

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## FINANCIAL SECTION FOOTNOTES

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explanation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\june 25 1999 rev letters e 1.doc

cc: Mr. David Heldmann, President

July 21, 1999

Mr. Steven C. Asher, CPA  
Ihlenfeld, Skatrud & Anderson, Inc.  
50 South Madison Street  
Sturgeon Bay, WI 54235-2742

Re: Maplewood Sanitary District 1998 Analytical Review DWCCA-3345-ELE

Dear Mr. Asher:

We have received your letter of July 9, 1999, regarding the analytical review of Maplewood Sanitary District.

This letter is to confirm that the minor amount involved with depreciation expense accrual differences for 1997 and 1998 need NOT be adjusted in 1999.

Thank you for your rapid response. If you have any questions, you may reach me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\1998 analytical review letters\3345 response letter

cc: Ms. Sue DeJardin, Maplewood Sanitary District

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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)	27,827	1
<b>Total Sales of Water</b>	<u>27,827</u>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	55	2
Other Water Revenues (474)	4,931	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<u>4,986</u>	
<b>Total Operating Revenues</b>	<u>32,813</u>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	6,288	5
General Operating Expenses (680-690)	9,024	6
<b>Total Operation and Maintenance Expenses</b>	<u>15,312</u>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	11,752	7
Amortization Expense (404)		8
Taxes (408)	122	9
<b>Total Other Operating Expenses</b>	<u>11,874</u>	
<b>Total Operating Expenses</b>	<u>27,186</u>	
<b>NET OPERATING INCOME</b>	<u><u>5,627</u></u>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	40	1,582	16,461	4
Commercial	6	316	1,797	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>46</b>	<b>1,898</b>	<b>18,258</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,569	8
Other Sales to Public Authorities (464)				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>47</b>	<b>1,898</b>	<b>27,827</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	9,569	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>9,569</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	55	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>55</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
STANDBY CHARGES	570	8
PROPERTY TAX LEVY	4,315	9
MISCELLANEOUS	46	10
<b>Total Other Water Revenues (474)</b>	<b>4,931</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		11
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	2,918	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	571	3
Chemicals (630)	1,310	4
Supplies and Expenses (640)	77	5
Repairs of Water Plant (650)	1,335	6
Transportation Expenses (660)	77	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>6,288</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	2,615	8
Office Supplies and Expenses (681)	602	9
Outside Services Employed (682)	3,596	10
Insurance Expense (684)	2,013	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	198	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>9,024</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>15,312</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		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2
<b>Net property tax equivalent</b>		<b>0</b>
Social Security		86 3
PSC Remainder Assessment		36 4
Other (specify): NONE		5
<b>Total tax expense</b>		<b><u>122</u></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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	25,633		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>25,633</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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)			7
Wells and Springs (314)	51,618		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>51,618</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	12,755		12
Structures and Improvements (321)	108,237		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	69,185		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,392		20
<b>Total Pumping Plant</b>	<b>192,569</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,328		23
<b>Total Water Treatment Plant</b>	<b>1,328</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		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)			25,633	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>25,633</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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)			0	7
Wells and Springs (314)			51,618	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>51,618</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			12,755	12
Structures and Improvements (321)			108,237	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			69,185	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,392	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>192,569</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,328	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,328</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	0		<b>26</b>
Transmission and Distribution Mains (343)	167,273	20,612	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	72,702	5,500	<b>29</b>
Meters (346)	4,496		<b>30</b>
Hydrants (348)	9,375	2,000	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>253,846</b>	<b>28,112</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	0		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	0		<b>37</b>
Other General Equipment (379)	0		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>524,994</b>	<b>28,112</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>524,994</b>	<b>28,112</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)			0 26
Transmission and Distribution Mains (343)			187,885 27
Fire Mains (344)			0 28
Services (345)			78,202 29
Meters (346)			4,496 30
Hydrants (348)			11,375 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>281,958</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>553,106</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>553,106</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			181	181	1
February			161	161	2
March			179	179	3
April			184	184	4
May			216	216	5
June			185	185	6
July			232	232	7
August			187	187	8
September			165	165	9
October			167	167	10
November			169	169	11
December			158	158	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>2,184</b>	<b>2,184</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				36	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				2,148	16
Less: Water sold				1,898	17
Losses and unaccounted for				250	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				10,420	21
Date of maximum: 11/1/1998					22
Cause of maximum:					23
FLUSHING WATER MAIN EXTENSION					
Minimum gallons pumped by all methods in any one day during reporting year				3,900	24
Date of minimum: 12/1/1998					25
Total KWH used for pumping for the year				6,725	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)	
7632 COUNTY ROAD H	1	435	10	136,800	Yes	<b>1</b>
1561 STATE HWY 42	2	415	8	136,800	Yes	<b>2</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	3	WELL 1	WELL 2	1
Location	MOBILE	7632 COUNTY H	1561 STATE HWY 42	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMARILLO	JACUZZI	LAYNE BOWLER	5
Year Installed	1983	1983	1997	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1	100	100	8
Pump Motor or Standby Engine Mfr	UNKNOWN	GE	GE	9 10
Year Installed	1983	1983	1997	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	1	20	7	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

### RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
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NONE

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	200	0	0	0	<b>200</b>
P	D	6.000	5,550	1,075	0	0	<b>6,625</b>
<b>Total Within Municipality</b>			<b>5,750</b>	<b>1,075</b>	<b>0</b>	<b>0</b>	<b>6,825</b>
<b>Total Utility</b>			<b>5,750</b>	<b>1,075</b>	<b>0</b>	<b>0</b>	<b>6,825</b>

1  
2

### 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	39	0	0	15	54	12	1
M	1.000	1	4	0	0	5	1	2
M	1.500		1			1		3
<b>Total Utility</b>		<b>40</b>	<b>5</b>	<b>0</b>	<b>15</b>	<b>60</b>	<b>13</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	65	0	5	(21)	39	16	1
0.750	0	0	0	21	21	0	2
1.000	2	0	0	0	2	0	3
<b>Total:</b>	<b>67</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>62</b>	<b>16</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	27	1	0	0	0	11	39	1
0.750	14	4	0	0	0	3	21	2
1.000	0	2	0	0	0	0	2	3
<b>Total:</b>	<b>41</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>62</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	0	0	0	<b>1</b>
Within Municipality	10	1	0	0	11	<b>2</b>
<b>Total Fire Hydrants</b>	<b>10</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>11</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<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:	11
Number of distribution system valves end of year:	17
Number of distribution valves operated during year:	17

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## WATER OPERATING SECTION FOOTNOTES

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

CHEMICALS (630) - REDUCED EXPENDITURES BECAUSE MCO FOUND AND FIXED SEVERAL LEAKS ON THE SYSTEM.

REPAIRS OF WATER PLANT (650) - PUMPS WERE REPAIRED IN 1997.

ADMINISTRATIVE AND GENERAL SALARIES (680) - A PORTION OF THE COST OF PUMI REPAIRS FOR 1997 WAS CHARGED TO THIS ACCOUNT.

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

SOMEWHERE ALONG THE LINE, THE DOLLARS FOR WATER TREATMENT EQUIPMENT HAD BEEN DROPPED FROM THE ANNUAL REPORT. IN ORDER TO BALANCE \$1,328 WAS ADDED TO THE FIRST OF YEAR BALANCE FOR ACCOUNT 332.

Per 7/9/99 letter from Steven Asher, CPA, \$ were transferred from a/c 302 to a/c 301; from a/c 313 to a/c 314; from a/c 321 to a/c 320 and from a/c 322 to a/c 321

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### Water Mains (Page W-15)

WATER MAIN EXTENSION WAS FINANCED THROUGH A \$29,000 NOTE TO BAYLAKE BANK AND THROUGH ASSESSMENT. LOAN WILL BE REPAID THROUGH COLLECTION OF USER FEES, STANDBY CHARGES, AND ASSESSMENTS CHARGED AGAINST PROPERTY OWNERS ABUTTING THE EXTENSION. PROPERTY OWNERS HAVE THE OPTION TO PAY THE ASSESSMENT OVER A NINE YEAR PERIOD AT NINE PERCENT INTEREST PER ANUM. A TOTAL OF \$7,550 WAS ASSESSED AGAINST PROPERTY OWNERS WITH \$3,500 BEING PAID IN 1998 AND THE REMAINING \$4,050 BEING DEFERRED.

Per 7/9/99 letter from accountant, \$7,550 assessment was for services installations. ele

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### Water Services (Page W-16)

COLUMN (D) - SEE FOOTNOTE FOR PAGE W-15.

COLUMN (F) - PHYSICAL INVENTORY TAKEN DURING 1998 BY MCO REVEALED AN ADDITIONAL 15 .75 INCH LATERALS.

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### Meters (Page W-17)

COLUMN (E) - PHYSICAL INVENTORY TAKEN DURING 1998 BY MCO REVEALED THAT 21 OF THE METERS RECORDED AS .625 INCH WERE ACTUALLY .75 INCH.

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