



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF OSHKOSH WATER UTILITY

Principal Office: 215 CHURCH AVENUE
P.O. BOX 1130
OSHKOSH, WI 54902-1130

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF OSHKOSH WATER UTILITY

Utility Address: 215 CHURCH AVENUE
P.O. BOX 1130
OSHKOSH, WI 54902-1130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR EDWARD A NOKES
Title: DIRECTOR OF FINANCE

Office Address:
215 CHURCH AVE
P.O. BOX 1130
OSHKOSH, WI 54902-1130

Telephone: (920) 236 - 5006

Fax Number: (920) 236 - 5039

E-mail Address: eanokes@vbe.com

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: SCHENCK & ASSOCIATES
Title:

Office Address: SCHENCK & ASSOCIATES
10 FOREST AVE
P.O. BOX 1809
FOND DU LAC, WI 54936-1809

Telephone: (920) 921 - 2953

Fax Number: (920) 921 - 3902

E-mail Address:

Date of most recent audit report: 3/19/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAVID PATEK

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

215 CHURCH AVE

P.O. BOX 1130

OSHKOSH, WI 54902-1130

Telephone: (920) 236 - 5065

Fax Number: (920) 236 - 5039

E-mail Address:

Name of utility commission/committee: None. Supervised by Director of Public Works

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,737,351	5,275,015	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,442,759	2,433,307	2
Depreciation Expense (403)	646,238	599,410	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	722,156	683,974	5
Total Operating Expenses	3,811,153	3,716,691	
Net Operating Income	2,926,198	1,558,324	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,926,198	1,558,324	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,456	10,748	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,357,773	1,080,756	10
Miscellaneous Nonoperating Income (421)	114,776	89,969	11
Total Other Income	1,479,005	1,181,473	
Total Income	4,405,203	2,739,797	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	444,897	0	13
Total Miscellaneous Income Deductions	444,897	0	
Income Before Interest Charges	3,960,306	2,739,797	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,348,633	192,052	14
Amortization of Debt Discount and Expense (428)	67,581	67,581	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	288,843	472,313	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,705,057	731,946	
Net Income	2,255,249	2,007,851	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,940,566	7,932,715	20
Balance Transferred from Income (433)	2,255,249	2,007,851	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	12,195,815	9,940,566	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
REVENUE BONDS REDEMPTION FUND	23,463	5
OPERATING FUNDS	69,669	6
DEPRECIATION FUNDS	4,960	7
LOAN FUNDS	1,259,681	8
Total (Acct. 419):	1,357,773	
Miscellaneous Nonoperating Income (421):		
INTEREST SUBSIDY FROM TIF DISTRICTS FOR THEIR PORTION OF WATER REVENUE BONDS	114,776	10
Total (Acct. 421):	114,776	
Miscellaneous Amortization (425):		
NONE	0	11
Total (Acct. 425):	0	
Other Income Deductions (426):		
LOSS ON REFUNDING OF DEBT	444,897	12
Total (Acct. 426):	444,897	
Miscellaneous Credits to Surplus (434):		
NONE	0	13
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	14
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	16
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	29,227				29,227	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	18,540				18,540	2
Payroll	4,231				4,231	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	22,771	0	0	0	22,771	
Net income (or loss)	6,456	0	0	0	6,456	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,737,351	0	0	0	6,737,351	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,737,351	0	0	0	6,737,351	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,088,832		1,088,832	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	4,231		4,231	6
Other nonutility expenses			0	7
Water utility plant accounts	49,293		49,293	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,142,356	0	1,142,356	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	59,685,027	43,399,495	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,825,448	7,367,128	2
Net Utility Plant	51,859,579	36,032,367	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	51,859,579	36,032,367	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	16,582,167	28,320,452	9
Total Other Property and Investments	16,582,167	28,320,452	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)	613,193	95,175	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	868,594	638,313	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	759,727	268,214	18
Materials and Supplies (151-163)	472,174	352,429	19
Prepayments (165)	7,977	5,366	20
Interest and Dividends Receivable (171)	2,146	976	21
Accrued Utility Revenues (173)	720,596	570,439	22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	3,444,507	1,931,012	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	287,583	355,164	24
Other Deferred Debits (182-186)	242,333	272,574	25
Total Deferred Debits	529,916	627,738	
Total Assets and Other Debits	72,416,169	66,911,569	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,707,687	1,592,902	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	12,195,815	9,940,566	28
Total Proprietary Capital	13,903,502	11,533,468	
LONG-TERM DEBT			
Bonds (221-222)	34,748,697	34,980,000	29
Advances from Municipality (223)	8,381,352	8,327,007	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	43,130,049	43,307,007	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,671,654	1,050,696	33
Payables to Municipality (233)	1,877,568	445,795	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	650,000	613,202	36
Interest Accrued (237)	57,399	43,049	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	158,682	196,872	41
Total Current and Accrued Liabilities	5,415,303	2,349,614	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,967,313	9,721,485	49
Total Liabilities and Other Credits	72,416,167	66,911,574	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	34,735,549	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)	24,949,478				7
Total Utility Plant	59,685,027	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,825,448	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	7,825,448	0	0	0	
Net Utility Plant	51,859,579	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	7,367,128				7,367,128	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	646,238				646,238	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	48,444				48,444	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,971				2,971	10
Other credits (specify):						11
					0	12
Total credits	697,653	0	0	0	697,653	13
Debits during year						14
Book cost of plant retired	239,332				239,332	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	239,332	0	0	0	239,332	19
Balance End of Year	7,825,449	0	0	0	7,825,449	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	472,174	352,429 2
Sewer utility (154)	0	0 3
Heating utility (154)	0	0 4
Gas utility (154)	0	0 5
Merchandise (155)	0	0 6
Other materials & supplies (156)	0	0 7
Stores expense (163)	0	0 8
Total Materials and Supplies	472,174	352,429

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REFUNDING LOSS	18,333	428	238,334	1
1997 BOND ANTICIPATION NOTES	49,248	428	49,249	2
Total			287,583	
Unamortized premium on debt (251)				
NONE	0	428	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,592,902	1
Changes during year (explain):		
WATER IMPROVEMENTS PAID FOR BY TIF DISTRICTS	114,785	2
Balance end of year	<u><u>1,707,687</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 Refunding Water Revenue Bonds	01/01/1996	01/01/2012	5.15%	3,310,000	1
1997 Revenue Anticipation Notes	07/01/1997	01/01/2000	4.87%	24,975,000	2
1998 Safe Drinking Water Loan	12/16/1998	05/01/2018	2.64%	6,463,697	3
Total Bonds (Account 221):				34,748,697	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 34,748,697

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1992B Promissory Notes	05/01/1992	12/01/2001	5.81%	60,000	1
1993 Promissory Notes	05/01/1993	12/01/2002	4.92%	80,000	2
1993 Refunding Bonds	04/01/1993	12/01/2005	4.61%	818,970	3
1993A Refunding Bonds	10/01/1993	12/01/2006	4.59%	308,817	4
1994 Promissory Notes	05/01/1994	12/01/2003	5.34%	180,000	5
1995 Promissory Notes	06/01/1995	12/01/2004	5.23%	60,000	6
1995 Refunding Bonds	08/01/1995	05/01/2004	4.69%	158,800	7
1996 Corporate Purpose Bonds	06/01/1996	12/01/2011	5.56%	2,565,000	8
1996 Promissory Notes	06/01/1996	12/01/2005	5.05%	55,000	9
1997 Promissory Notes	06/01/1997	12/01/2006	5.38%	120,000	10
1998 Corporate Purpose Bonds	03/01/1998	12/01/2017	4.89%	337,000	11
1998 Promissory Notes	03/01/1998	12/01/2007	4.49%	133,000	12
1998 Refunding Bonds	05/01/1998	12/01/2014	4.77%	3,433,229	13
1992 Refunding Bonds	05/01/1992	11/01/2002	8.45%	71,536	14
Total for Account 223				8,381,352	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	613,202	1
Accruals:		
Charged water department expense	722,156	2
Charged electric department expense	0	3
Charged sewer department expense	14,540	4
Other (explain):		
NONE		5
Total Accruals and other credits	736,696	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	79,096	7
PSC Remainder Assessment	7,600	8
Other (explain):		
TRANSFER TO DUE TO MUNICIPALITY	613,202	9
Total payments and other debits	699,898	
Balance end of year	650,000	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Refunding Revenue Bonds	0	182,917	182,917	0	1
1998 Safe Drinking Water Loan		7,110		7,110	2
1997 Water Bond Anticipation Notes		1,521,084	1,521,084	0	3
Capitalization of 1997 BAN's		(362,478)	(362,478)	0	4
Subtotal	0	1,348,633	1,341,523	7,110	
Advances from Municipality (223)					
1996 Promissory Notes	253	3,015	3,035	233	5
1996 Corporate Purpose Bonds	12,307	147,083	147,679	11,711	6
1995 Corporate Purpose Bonds	9,189	(9,189)	0	0	7
1995 Promissory Notes	308	3,645	3,695	258	8
1995 Refunding Bonds	2,553	11,686	12,594	1,645	9
1994 Corporate Purpose Bonds	3,987	(3,987)	0	0	10
1994 Promissory Notes	843	10,074	10,118	799	11
1993 Promissory Notes	365	4,338	4,380	323	12
1993 Corporate Purpose Bonds	2,843	(2,843)	0	0	13
1993 Refunding Bonds	3,239	38,774	38,868	3,145	14
1993A Refunding Bonds	1,318	15,642	15,819	1,141	15
1992B Promissory Notes	394	4,634	4,730	298	16
1992 Refunding Bonds	1,291	6,827	7,185	933	17
1997 Promissory Notes	4,159	7,084	10,695	548	18
1998 Corporate Purpose Bonds		14,382	0	14,382	19
1998 Promissory Notes		5,157	0	5,157	20
1998 Refunding Bonds		32,521	22,805	9,716	21
Subtotal	43,049	288,843	281,603	50,289	
Other Long-Term Debt (224)					
NONE	0			0	22
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	23
Subtotal	0	0	0	0	
Total	43,049	1,637,476	1,623,126	57,399	

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	9,721,485	0	0	0	0	9,721,485	1
Add credits during year:							
For Services	29,923					29,923	2
For Mains	127,611					127,611	3
Other (specify):							
METERS	88,294					88,294	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,967,313	0	0	0	0	9,967,313	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,098,300					1,098,300	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND	89,600	4
Total (Acct. 126):	89,600	
Other Special Funds (128):		
SPECIAL CONSTRUCTION FUND	16,080,789	5
REVENUE BOND REDEMPTION FUND	411,778	6
Total (Acct. 128):	16,492,567	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	868,594	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	868,594	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	0	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
JOINT EXPENSE-SEWER UTILITY	546,735	17
CONNECTION CHARGES-SPECIAL ASSESSMENT FUND	34,192	18
TIF 9	3,226	19
1997 TAX ROLL TRANSFER	175,574	20
Total (Acct. 145):	759,727	
Prepayments (165):		
PREPAID INSURANCE	7,977	21
Total (Acct. 165):	7,977	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
CYLINDER DEPOSIT	408	24
Total (Acct. 184):	408	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINT WATER TOWER (1997)	241,925	26
Total (Acct. 186):	241,925	
Payables to Municipality (233):		
1998 PILOT	613,203	27
TIF 9	3,226	28
JOINT INTEREST TO SEWER	174,143	29
DECEMBER PAYBACK	1,086,996	30
Total (Acct. 233):	1,877,568	
Other Deferred Credits (253):		
NONE		31
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	34,338,016	0	0	0	34,338,016	1
Materials and Supplies	412,301	0	0	0	412,301	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	7,596,288	0	0	0	7,596,288	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,844,399	0	0	0	9,844,399	6
Other (specify):						
NONE					0	7
Average Net Rate Base	17,309,630	0	0	0	17,309,630	
Net Operating Income	2,926,198	0	0	0	2,926,198	8
Net Operating Income as a percent of Average Net Rate Base						
	16.91%	N/A	N/A	N/A	16.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,650,294	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,068,190	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	12,718,484	
Net Income		
Net Income	2,255,249	5
 Percent Return on Proprietary Capital	 17.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Several new subdivisions added in 1998.

4. Estimated changes in revenues due to rate changes.

Majority of revenue increase is due to rate change. No major fluctuation in number of customers.

5. Obligations incurred or assumed, excluding commercial paper.

Borrowing by the City for the utility in the form of \$337,000 of Corporate Purpose Bonds, \$133,000 of Promissory Notes, \$3,433,229 of Refunding Bonds. Also issued \$6,463,697 of Safe Drinking Water Loans.

6. Formal proceedings with the Public Service Commission.

Rate case late in 1998 affecting 1999 bills.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

1993,1994, and 1995 corporate purpose bonds were refinanced in 1998.

Balance Sheet End-of-Year Account Balances (Page F-19)

Misc. Deferred Debits: Used same amortization schedule as authorized for previous water tower paintings. No new current authorization.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 11, 1999

Mr. Edward A. Nokes, Director of Finance
City of Oshkosh Water Utility
215 Church Avenue
P.O. Box 1130
Oshkosh, WI 54902-1130

1998 Analytical Review DWCCA-4480-ELE

Dear Mr. Nokes:

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. Revenue requirement for your most recent rate case in docket 4480-WR-105 included a provision for additional annual depreciation during 1998 and 1999 in Accounts 331 and 332 related to premature retirement of the old filtration plant. However, this information was erroneously never transmitted to your utility, therefore the amounts for 1998 were not recorded. Therefore, please record the following adjusting journal entries during 1999.

Account
Number Particulars Debit Credit

Journal Entry No. 1
435 Miscellaneous Debits to Surplus \$247,300

Accumulated Depreciation for:
111-331 Structures and Improvements-Water Treatment \$45,800
111-332 Water Treatment Equipment \$201,500

To record additional annual depreciation
for 1998 for old filtration plant.

Journal Entry No. 2
403 Depreciation Expense \$99,800

Accumulated Depreciation for:
111-331 Structures and Improvements-Water Treatment \$16,400
111-332 Water Treatment Equipment \$83,400

To record additional annual depreciation
for 1999 for old filtration plant. These were the

FINANCIAL SECTION FOOTNOTES

amounts estimated by staff during the rate case to close the accounts. The utility may adjust these amounts to actual or else the amounts provided can be recorded.

2. Your utility does not have a certified depreciation rate for Account 397.1, SCADA System. On Attachment 10 of your application a rate of 8.33 percent is used to compute 1999 test year depreciation expense. The proposed rate of 8.33 percent is authorized for your use for Account 397.1, SCADA System, effective when the filtration plant upgrading project is placed into service. The 8.33 percent rate is based upon service life of 12 years and no net salvage.

3. Additional annual depreciation of \$9,200 in Account 346, Meters, should no longer be recorded. This amount was deleted from your utility's depreciation rates when benchmark depreciation rates were certified by letter order dated June 24, 1996.

4. Because the cost of the new filtration plant will be many times the cost of the old plant, straight-line depreciation expense for 1999 in Account 331, Structures and Improvements, and Account 332, Water Treatment Equipment, should not be calculated by applying the depreciation rates times the averages of first of year and end of year plant investment balances. The depreciation rates should be prorated for the time periods in which each plant is in service during the year and then multiplied times the applicable plant investment balances.

5. During our review, we noted amortization of water tower painting reported in Account 186, Miscellaneous Debits, page F-19. A footnote to this schedule indicates there is not a current authorization for this amount. We would like to remind your utility that each amortization requires prior approval. Requests should be made on a timely basis in the future. Please provide a request to amortize this amount and include specifics as to the total cost of the project.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

November 23, 1999

Mr. Edward A. Nokes, Director of Finance
City Of Oshkosh Water Utility
215 Church Avenue
P.O. Box 1130
Oshkosh, WI 54902-1130

Re: 1998 Analytical Review DWCCA 4480 ELE

Dear Mr. Nokes:

The analytical review letter you received from the Public Service Commission (PSC), dated October 11, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statute § 196.07. If a response is not received by December 7, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Elaine Engelke at (608) 266-3768.

Sincerely,

Clarence E. Mougín
Compliance Program Manager
Division of Water, Compliance, and Consumer Affairs

CEM:tlk:w:\compl\mougin\1998 AR response letters\ no response.doc

Enclosure

cc: Mr. David Patek, Director of Public Works (w/out enclosure)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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\Oct 11, 1999 rev letters.doc

cc: Mr. David Patek, Director of Public Works

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	6,532,617	1
Total Sales of Water	6,532,617	
Other Operating Revenues		
Forfeited Discounts (470)	27,452	2
Miscellaneous Service Revenues (471)	58,626	3
Rents from Water Property (472)	36,371	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	82,285	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	204,734	
Total Operating Revenues	6,737,351	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	354,445	9
Water Treatment Expenses (640-652)	787,849	10
Transmission and Distribution Expenses (660-678)	721,858	11
Customer Accounts Expenses (901-905)	150,344	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	428,263	14
Total Operation and Maintenance Expenses	2,442,759	
Other Operating Expenses		
Depreciation Expense (403)	646,238	15
Amortization Expense (404-407)		16
Taxes (408)	722,156	17
Total Other Operating Expenses	1,368,394	
Total Operating Expenses	3,811,153	
NET OPERATING INCOME	2,926,198	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	18,604	1,098,646	2,956,195	4
Commercial	2,062	548,766	1,236,123	5
Industrial	137	379,261	709,365	6
Total Metered Sales to General Customers (461)	20,803	2,026,673	4,901,683	
Private Fire Protection Service (462)	284		107,026	7
Public Fire Protection Service (463)	1		851,223	8
Other Sales to Public Authorities (464)	296	330,167	672,685	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	21,384	2,356,840	6,532,617	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	851,223	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	851,223	
Forfeited Discounts (470):		
Customer late payment charges	27,452	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	27,452	
Miscellaneous Service Revenues (471):		
Reconnects and service initiation fees	58,626	7
Total Miscellaneous Service Revenues (471)	58,626	
Rents from Water Property (472):		
Rent of land	71	8
Phone antennas on water tower	36,300	9
Total Rents from Water Property (472)	36,371	
Interdepartmental Rents (473):		
none		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	29,801	11
Other (specify): Bad checks	270	12
Net sales of miscellaneous materials	52,214	13
Total Other Water Revenues (474)	82,285	
Amortization of Construction Grants (475):		
none		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	13,987	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	116,796	17
Pumping Labor and Expenses (624)	94,397	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	16,613	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	23,832	22
Maintenance of Structures and Improvements (631)	81,301	23
Maintenance of Power Production Equipment (632)	18	24
Maintenance of Pumping Equipment (633)	7,501	25
Total Pumping Expenses	354,445	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	13,987	26
Chemicals (641)	349,689	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	125,385	28
Miscellaneous Expenses (643)	188,381	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	23,832	31
Maintenance of Structures and Improvements (651)	86,575	32
Maintenance of Water Treatment Equipment (652)	0	33
Total Water Treatment Expenses	787,849	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	83,958	34
Storage Facilities Expenses (661)	1,853	35
Transmission and Distribution Lines Expenses (662)	5,263	36
Meter Expenses (663)	21,402	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	108,347	39
Rents (666)	2,313	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	1,116	42
Maintenance of Distribution Reservoirs and Standpipes (672)	31,596	43
Maintenance of Transmission and Distribution Mains (673)	179,374	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	171,931	46
Maintenance of Meters (676)	86,831	47
Maintenance of Hydrants (677)	25,961	48
Maintenance of Miscellaneous Plant (678)	1,913	49
Total Transmission and Distribution Expenses	721,858	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	21,357	50
Meter Reading Labor (902)	35,316	51
Customer Records and Collection Expenses (903)	93,671	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	150,344	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	44,103	56
Office Supplies and Expenses (921)	4,645	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	55,133	59
Property Insurance (924)	15,039	60
Injuries and Damages (925)	29,666	61
Employee Pensions and Benefits (926)	273,615	62
Regulatory Commission Expenses (928)	4,782	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	80	65
Rents (931)	1,200	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	428,263	
 Total Operation and Maintenance Expenses	 2,442,759	

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		650,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,540	2
Net property tax equivalent		635,460	
Social Security		79,096	3
PSC Remainder Assessment		7,600	4
Other (specify): NONE			5
Total tax expense		<u>722,156</u>	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		5.210000				4
Local tax rate	mills		8.110000				5
School tax rate	mills		9.810000				6
Voc. school tax rate	mills		1.910000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.250000				10
Less: state credit	mills		1.770000				11
Net tax rate	mills		23.480000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.110000				14
Combined School Tax Rate	mills		11.720000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.830000				17
Total Tax Rate	mills		25.250000				18
Ratio of Local and School Tax to Total	dec.		0.785347				19
Total tax net of state credit	mills		23.480000				20
Net Local and School Tax Rate	mills		18.439937				21
Utility Plant, Jan. 1	\$	43,399,495	43,399,495				22
Materials & Supplies	\$	352,429	352,429				23
Subtotal	\$	43,751,924	43,751,924				24
Less: Plant Outside Limits	\$	556,557	556,557				25
Taxable Assets	\$	43,195,367	43,195,367				26
Assessment Ratio	dec.		0.949338				27
Assessed Value	\$	41,007,003	41,007,003				28
Net Local & School Rate	mills		18.439937				29
Tax Equiv. Computed for Current Year	\$	756,167	756,167				30
Tax Equivalent per 1994 PSC Report	\$	624,468					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	650,000					32 33
Tax equiv. for current year (see note 6)	\$	650,000					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	201,249	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	368,665	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	569,914	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	1,363,049	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	15,091	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	953,424	2,390	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	131,938	0	20
Total Pumping Plant	2,463,502	2,390	
WATER TREATMENT PLANT			
Land and Land Rights (330)	34,962		21
Structures and Improvements (331)	700,931	0	22
Water Treatment Equipment (332)	1,515,060	0	23
Total Water Treatment Plant	2,250,953	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	72,875	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			201,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			368,665	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	569,914	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,363,049	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		59,938	75,029	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			955,814	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	0	(59,938)	72,000	20
Total Pumping Plant	0	0	2,465,892	
WATER TREATMENT PLANT				
Land and Land Rights (330)			34,962	21
Structures and Improvements (331)			700,931	22
Water Treatment Equipment (332)			1,515,060	23
Total Water Treatment Plant	0	0	2,250,953	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			72,875	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,531,396	0	26
Transmission and Distribution Mains (343)	19,613,528	392,617	27
Fire Mains (344)	0	0	28
Services (345)	1,970,983	27,345	29
Meters (346)	1,661,126	490,172	30
Hydrants (348)	1,636,746	82,709	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	26,486,654	992,843	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	1,040,314	0	34
Office Furniture and Equipment (391)	75,248	0	35
Computer Equipment (391.1)	0	61,211	36
Transportation Equipment (392)	281,238	81,717	37
Stores Equipment (393)	25,712	0	38
Tools, Shop and Garage Equipment (394)	106,102	1,373	39
Laboratory Equipment (395)	70,549	0	40
Power Operated Equipment (396)	138,337	81,117	41
Communication Equipment (397)	141,060	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	290,901	12,073	44
Other Tangible Property (399)	0		45
Total General Plant	2,169,461	237,491	
Total utility plant in service directly assignable	33,940,484	1,232,724	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	33,940,484	1,232,724	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,531,396 26
Transmission and Distribution Mains (343)	6,489		19,999,656 27
Fire Mains (344)	0		0 28
Services (345)	0		1,998,328 29
Meters (346)	128,905	(198,327)	1,824,066 30
Hydrants (348)	3,782		1,715,673 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	139,176	(198,327)	27,141,994
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	78,279		962,035 34
Office Furniture and Equipment (391)			75,248 35
Computer Equipment (391.1)			61,211 36
Transportation Equipment (392)	21,877		341,078 37
Stores Equipment (393)			25,712 38
Tools, Shop and Garage Equipment (394)			107,475 39
Laboratory Equipment (395)			70,549 40
Power Operated Equipment (396)			219,454 41
Communication Equipment (397)			141,060 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			302,974 44
Other Tangible Property (399)			0 45
Total General Plant	100,156	0	2,306,796
Total utility plant in service directly assignable	239,332	(198,327)	34,735,549
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	239,332	(198,327)	34,735,549

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	147,677	1.67%	3,361	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	80,571	1.77%	6,525	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	228,248		9,886	
PUMPING PLANT				
Structures and Improvements (321)	215,355	2.55%	34,758	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	15,090	4.42%	1,992	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	506,397	4.42%	42,194	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	59,119	4.29%	4,374	15
Total Pumping Plant	795,961		83,318	
WATER TREATMENT PLANT				
Structures and Improvements (331)	603,385	2.75%	19,276	16
Water Treatment Equipment (332)	1,134,596	3.44%	52,118	17
Total Water Treatment Plant	1,737,981		71,394	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	429,121	2.12%	32,466	19
Transmission and Distribution Mains (343)	2,307,320	1.06%	209,950	20
Fire Mains (344)	0			21
Services (345)	863,333	2.30%	45,647	22
Meters (346)	66,936	5.56%	106,088	23
Hydrants (348)	278,006	1.71%	28,663	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	3,944,716		422,814	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					151,038	3
314					0	4
315					0	5
316					87,096	6
317					0	7
	0	0	0	0	238,134	
321					250,113	8
322					0	9
323					17,082	10
324					0	11
325					548,591	12
326					0	13
327					0	14
328					63,493	15
	0	0	0	0	879,279	
331					622,661	16
332					1,186,714	17
	0	0	0	0	1,809,375	
341					0	18
342					461,587	19
343	6,489		1,728		2,512,509	20
344					0	21
345			115		909,095	22
346	128,905				44,119	23
348	3,782		1,128		304,015	24
349					0	25
	139,176	0	2,971	0	4,231,325	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	197,067	2.50%	25,029	26
Office Furniture and Equipment (391)	31,511	5.88%	4,425	27
Computer Equipment (391.1)	0	20.00%	6,121	28
Transportation Equipment (392)	189,857	10.56%	18,614	29
Stores Equipment (393)	5,687	5.88%	1,512	30
Tools, Shop and Garage Equipment (394)	51,654	5.88%	6,279	31
Laboratory Equipment (395)	38,959	5.88%	4,148	32
Power Operated Equipment (396)	85,454	6.07%	10,859	33
Communication Equipment (397)	37,790	9.09%	12,822	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	22,243	5.88%	17,460	36
Other Tangible Property (399)	0			37
Total General Plant	<u>660,222</u>		<u>107,269</u>	
Total accum. prov. directly assignable	<u>7,367,128</u>		<u>694,681</u>	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>7,367,128</u></u>		 <u><u>694,681</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	78,279				143,817	26
391					35,936	27
391.1					6,121	28
392	21,877				186,594	29
393					7,199	30
394					57,933	31
395					43,107	32
396					96,313	33
397					50,612	34
397.1					0	35
398					39,703	36
399					0	37
	100,156	0	0	0	667,335	
	239,332	0	2,971	0	7,825,448	
					0	38
	239,332	0	2,971	0	7,825,448	

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		222,803		222,803	1
February		203,569		203,569	2
March		224,342		224,342	3
April		219,445		219,445	4
May		249,820		249,820	5
June		253,431		253,431	6
July		293,762		293,762	7
August		270,949		270,949	8
September		256,964		256,964	9
October		236,307		236,307	10
November		210,262		210,262	11
December		219,020		219,020	12
Total for year	0	2,860,674	0	2,860,674	
Less: Measured or estimated water used in main flushing and water treatment during year				46,178	13
Less: Other utility use				74,562	14
Other utility use explanation: General plant use.					15
Water pumped into distribution system				2,739,934	16
Less: Water sold				2,356,840	17
Losses and unaccounted for				383,094	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				11,530	21
Date of maximum: 7/14/1998					22
Cause of maximum: Sprinkling					23
Minimum gallons pumped by all methods in any one day during reporting year				5,742	24
Date of minimum: 1/22/1998					25
Total KWH used for pumping for the year				2,901,200	26
If water is purchased: Vendor Name: na					27
Point of Delivery: na					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	1	1,200	14	24	1
LAKE WINNEBAGO	2	900	14	24	2
LAKE WINNEBAGO	3	1,800	6	36	3

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	1	10	11	1
Location	PLANT	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1959	1985	1985	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	3,500	3,500	8
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	10
Year Installed	1959	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	13	14	14
Location	STATION 20 & WASHBURN	STATION 20 & WASHBURN	STATION 20 & WASHBURN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1993	1993	1993	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	700	700	21
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	23
Year Installed	1993	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	40	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	15	2	3	1
Location	STATION 20 & WASHBURN	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	A/C	A/C	5
Year Installed	1993	1959	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	1,250	2,500	8
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	G.E.	L. ALLIS	9 10
Year Installed	1993	1959	1959	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	PLANT	PLANT	PLANT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	A/C	A/C	LAYNE NW	18
Year Installed	1959	1959	1961	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	2,500	1,740	21
Pump Motor or Standby Engine Mfr	WAUKESHA	ELEC MECH.	G. E	22 23
Year Installed	1959	1967	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	PLANT	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE BOWLER	5
Year Installed	1961	1985	1985	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,740	3,000	3,000	8
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	9 10
Year Installed	1961	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHORE 1	SHORE 2	SHORE 3	14
Location	WELL 29509	WELL 29508	WELL 29520	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1962	1962	1962	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,470	3,470	2,080	21
Pump Motor or Standby Engine Mfr	U. S. MOTORS INC.	U. S. MOTORS, INC.	U. S. MOTORS, INC.	22 23
Year Installed	1962	1962	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	25	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SHORE 4	SHORE 5	SHORE 6	1
Location	WELL	WELL	WELL	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1985	1985	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,825	3,825	3,825	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	WESTINGHOUSE	9 10
Year Installed	1985	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	CLEAR WELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1937	1977	1918	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	164	162	0	6
Total capacity in gallons	750,000	1,250,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	9
Points of application (wellhouse, central facilities, booster station, other)			OTHER	10
Filters, type (gravity, pressure, other, none)			PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			10.0000	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NEW	NORTH	SOUTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1961	1918	1918	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	750,000	1,100,000	667,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	10.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	SW		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1993		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	187		6
Total capacity in gallons	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	T	0.750	417	0	0	0	417	1	
M	T	1.000	566	0	0	0	566	2	
M	T	1.250	640	0	0	0	640	3	
M	T	1.500	136	0	0	0	136	4	
M	T	2.000	3,181	0	0	0	3,181	5	
M	T	3.000	5,888	0	0	0	5,888	6	
M	T	4.000	72,144	75	0	0	72,219	7	
M	T	6.000	712,839	4,296	2,475	0	714,660	8	
M	T	8.000	182,568	3,514	0	0	186,082	9	
M	T	10.000	108,635	0	0	0	108,635	10	
M	T	12.000	187,011	818	0	0	187,829	11	
M	T	14.000	110	0	0	0	110	12	
M	T	16.000	100,183	0	0	0	100,183	13	
M	T	18.000	6,309	0	0	0	6,309	14	
M	T	20.000	10,989	0	0	0	10,989	15	
M	T	22.000	532	0	0	0	532	16	
M	T	24.000	4,563	0	0	0	4,563	17	
M	T	26.000	380	0	0	0	380	18	
M	T	30.000	30	0	0	0	30	19	
Total Within Municipality			1,397,121	8,703	2,475	0	1,403,349		
M	T	6.000	8	0	0	0	8	20	
M	T	16.000	104	0	0	0	104	21	
Total Outside of Municipality			112	0	0	0	112		
Total Utility			1,397,233	8,703	2,475	0	1,403,461		

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	12,647	0	0	0	12,647		1
M	1.000	4,613	50	0	0	4,663		2
M	1.250	247	2	0	0	249		3
M	1.500	174	11	0	0	185		4
M	2.000	332	13	0	0	345		5
M	3.000	16	0	0	0	16		6
M	4.000	224	4	0	0	228		7
M	6.000	149	4	0	0	153		8
M	8.000	82	0	0	0	82		9
M	10.000	25	1	0	0	26		10
M	12.000	2	0	0	0	2		11
Total Utility		18,511	85	0	0	18,596	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	195	0	6	0	189	0	1
0.750	20,144	3,108	3,636	0	19,616	3,136	2
1.000	636	72	88	0	620	58	3
1.250	19	0	6	0	13	0	4
1.500	312	30	51	0	291	118	5
2.000	308	19	37	0	290	87	6
3.000	94	0	4	0	90	47	7
4.000	54	1	3	0	52	36	8
6.000	4	0	0	0	4	2	9
Total:	21,766	3,230	3,831	0	21,165	3,484	

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	155	28	5	1	0	0	189	1
0.750	18,171	1,334	35	58	18	0	19,616	2
1.000	137	424	25	28	6	0	620	3
1.250	0	9	2	2	0	0	13	4
1.500	5	224	21	27	14	0	291	5
2.000	0	175	45	51	19	0	290	6
3.000	0	22	19	46	3	0	90	7
4.000	0	18	13	19	2	0	52	8
6.000	0	1	0	2	1	0	4	9
Total:	18,468	2,235	165	234	63	0	21,165	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1	0	0	0	1	1
Within Municipality	2,173	64	46	0	2,191	2
Total Fire Hydrants	2,174	64	46	0	2,192	
Flushing Hydrants						
	20	0	0	0	20	3
Total Flushing Hydrants	20	0	0	0	20	

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

Number of hydrants operated during year: 1,044
 Number of distribution system valves end of year: 6,718
 Number of distribution valves operated during year: 230

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

- 626: Decreased gas charges in 1998 (\$10,000)
 - 643: Increased sewer service charges based on loadings(\$67,000)
 - 663: Back to normal expense level. 1997 offset by large credit.
 - 665: Increased labor cost and some office equipment not expensive enough to capitalize.
 - 675: Increased labor and supplies.
 - 923: Large decrease in bond issue expense. 1997 had the large bond anticipation issue.
-

Property Tax Equivalent (Water) (Page W-07)

Council resolution 98-366 authorizes pilot equal to public fire protection charge of \$650,000.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

391.1.

9 reflections software	2914	
17" monitor	418	
3 56k modems	492	
700w ups	386	
8 port serial board	696	
9 office 97	4266	
3 workdirector 3.2	9324	
5 waterview 3.2	14405	
9 pentium II 233 w/modem&monitor	15875	
hp laserjet 4000n	1391	
compaq prosignia 200 server	4951	
cheyenne arcservw 6.5	440	
cisco router & accessories	5092	
kronos software upgrade	560	61211

323
transfer per bruce schmidt from 328

392

1994 crown victoria (police)	4500	
1998 gmc safari	16935	
1998 gmc sierra 1 ton	30100	
1999 chev c35	30182	81717

394

2 hvs 3.5-4064 hydraulic shoring		1373
----------------------------------	--	------

396

john deere 410e wheel loader hoe & 725b hydraulic hammer		81117
---	--	-------

398

2 pi handheld interrogators	9750	
3" recordall meter & strainer	915	
2 2" "	1408	12073

removals
390
write off the balance of old distribution warehouse

346
adjustment to meters is to remove the inventory portion.
meters are now received in parts and are not considered
complete meters until installation.

Water Mains (Page W-17)

Mains paid for by a combination of borrowed funds, developers, special assessments, and TIF district contributions.
Mains contracted in 1996 were \$.087/sq. ft.-1997 was \$.096/sq.ft.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Services financed by assessments and water utility borrowed funds.

Use City assessment rates/policy based on size of service.

Hydrants and Distribution System Valves (Page W-20)

Hydrants are normally operated at least every two years. Valve operation is not as regular and covers a much longer period.
