



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BURLINGTON MUNICIPAL WATERWORKS

Principal Office: 6551 S. PINE STREET  
P.O. BOX 477  
BURLINGTON, WI 53105

For the Year Ended: DECEMBER 31, 1999

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** BURLINGTON MUNICIPAL WATERWORKS

**Utility Address:** 6551 S. PINE STREET  
P.O. BOX 477  
BURLINGTON, WI 53105

**When was utility organized?** 1/1/1889

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS CONNIE WILSON

**Title:** UTILITY MANAGER

**Office Address:**

6551 S PINE STREET  
P.O. BOX 477  
BURLINGTON, WI 53105

**Telephone:** (262) 539 - 2786

**Fax Number:** (262) 539 - 3648

**E-mail Address:** cwilson@techhead2.com

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

**Name:** MRS KAREN S HALL

**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pkhall@elknet.net

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

**Name:** MR DAVID TORGLER

**Title:** CITY ADMINISTRATOR

**Office Address:**

300 N. PINE STREET  
BURLINGTON, WI 53105

**Telephone:** (262) 763 - 3717

**Fax Number:** (262) 763 - 3474

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR PATRICK W ROMENESKO CPA

**Title:** SHAREHOLDER

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrome@elknet.net

**Date of most recent audit report:** 3/10/2000

**Period covered by most recent audit:** PERIOD ENDED DECEMBER 31, 1999

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

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**Name:** MS CONNIE WILSON

**Title:** UTILITY MANAGER

**Office Address:**

6551 S. PINE STREET

P.O. BOX 477

BURLINGTON, WI 53105

**Telephone:** (262) 539 - 2786

**Fax Number:** (262) 538 - 3648

**E-mail Address:** cwilson@techhead2.com

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**Name of utility commission/committee:** BURLINGTON CITY COUNCIL

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

MS YVONNE BRAUNSCHWEIG

MR LAURENCE DORNACHER

MR PETER HINTZ

MR BRADY MANOR

MR JIM MCCOURT

MR ROBERT MILLER

MR JOHN THATE

MR TOM VOS

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,038,233	982,851	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	639,803	450,050	2
Depreciation Expense (403)	185,207	154,366	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	165,418	161,931	5
<b>Total Operating Expenses</b>	<b>990,428</b>	<b>766,347</b>	
<b>Net Operating Income</b>	<b>47,805</b>	<b>216,504</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>47,805</b>	<b>216,504</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	22,470	61,593	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>22,470</b>	<b>61,593</b>	
<b>Total Income</b>	<b>70,275</b>	<b>278,097</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>70,275</b>	<b>278,097</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	70,134	75,505	14
Amortization of Debt Discount and Expense (428)	9,420	10,113	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,130	6,860	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>80,684</b>	<b>92,478</b>	
<b>Net Income</b>	<b>(10,409)</b>	<b>185,619</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,463,140	2,614,259	20
Balance Transferred from Income (433)	(10,409)	185,619	21
Miscellaneous Credits to Surplus (434)	300,000	0	22
Miscellaneous Debits to Surplus--Debit (435)	34,641	0	23
Appropriations of Surplus--Debit (436)	61,566	(663,262)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,656,524</b>	<b>3,463,140</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS	22,470	5
<b>Total (Acct. 419):</b>	<b>22,470</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
OPERATING TRANSFER FROM SEWER FUND	300,000	9
<b>Total (Acct. 434):</b>	<b>300,000</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
PRIOR YEAR DEPRECIATION ADJUSTMENT PER PSC LETTER	34,641	10
<b>Total (Acct. 435)--Debit:</b>	<b>34,641</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	61,566	11
<b>Total (Acct. 436)--Debit:</b>	<b>61,566</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,038,233	0	0	0	1,038,233	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	401	0	0	0	401	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,037,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,037,832</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	207,028		<b>207,028</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,271		<b>2,271</b>	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>209,299</b>	<b>0</b>	<b>209,299</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	9,689,469	9,051,299	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,917,542	1,711,149	2
<b>Net Utility Plant</b>	<b>7,771,927</b>	<b>7,340,150</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	267,006	229,519	7
<b>Total Other Property and Investments</b>	<b>267,006</b>	<b>229,519</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(18,759)	167,142	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	175,012	155,969	11
Other Accounts Receivable (143)	264,519	267,654	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,559	2,674	14
Materials and Supplies (150)	10,452	9,448	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>436,783</b>	<b>602,887</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	46,455	54,460	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,017	28,966	20
<b>Total Deferred Debits</b>	<b>50,472</b>	<b>83,426</b>	
<b>Total Assets and Other Debits</b>	<b>8,526,188</b>	<b>8,255,982</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	448,394	250,707	<b>21</b>
Appropriated Earned Surplus (215)	91,870	30,304	<b>22</b>
Unappropriated Earned Surplus (216)	3,656,524	3,463,140	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,196,788</b>	<b>3,744,151</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,450,000	1,575,000	<b>24</b>
Advances from Municipality (223)	0	84,644	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,450,000</b>	<b>1,659,644</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	61,260	107,661	<b>28</b>
Payables to Municipality (233)	0	6,290	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	152,922	149,132	<b>31</b>
Interest Accrued (237)	25,137	31,569	<b>32</b>
Other Current and Accrued Liabilities (238)	2,708	1,994	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>242,027</b>	<b>296,646</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	12,433	11,672	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>12,433</b>	<b>11,672</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,624,940	2,543,869	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>8,526,188</b>	<b>8,255,982</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	9,591,883	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	97,586	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
<b>Total Utility Plant</b>	<b>9,689,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,917,542	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,917,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,771,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,711,149				1,711,149	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	185,207				185,207	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,189				11,189	6
Accruals charged other						7
accounts (specify):						8
434	34,641				34,641	9
Salvage	1,264				1,264	10
Other credits (specify):						11
Insurance proceeds	5,074				5,074	12
<b>Total credits</b>	<b>237,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,375</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	27,445				27,445	15
Cost of removal	3,537				3,537	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>30,982</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,982</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,917,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,917,542</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						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	0	0	1
<b>Other (specify):</b>					
NONE	0	0	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	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### 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	0	0	0	0
Other	0	0	0	0	0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,452	9,448
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
<b>Total Materials and Supplies</b>	<b>10,452</b>	<b>9,448</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1995 Refunding Bonds	8,005	428	46,455	1
<b>Total</b>			<b>46,455</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	250,707	1
<b>Changes during year (explain):</b>		
CONTRIBUTIONS BY CITY'S TIF 3 PROJECTS	150,143	2
CONTRIBUTIONS BY CITY'S TIF 4 PROJECTS	39,294	3
ECHO LAKE PARK WATER SERVICES CONTRIBUTED BY CITY	8,250	4
<b>Balance end of year</b>	<b>448,394</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 REVENUE BONDS	12/01/1995	10/01/2010	5.00%	1,450,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,450,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Note to City \$413,462	09/27/1989	03/15/1999	6.50%	0	1
Note to City \$232,900	06/08/1989	03/15/1999	6.50%	0	2
<b>Total for Account 223</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	149,132	1
<b>Accruals:</b>		
Charged water department expense	165,418	2
Charged electric department expense	0	3
Charged sewer department expense	4,750	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>170,168</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	149,132	6
Social Security taxes	15,989	7
PSC Remainder Assessment	1,257	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>166,378</b>	
<b>Balance end of year</b>	<b>152,922</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1995 Revenues Bonds	27,197	70,134	72,194	25,137	1
<b>Subtotal</b>	<b>27,197</b>	<b>70,134</b>	<b>72,194</b>	<b>25,137</b>	
<b>Advances from Municipality (223)</b>					
Note to City-\$178,000	0			0	2
Note to City-\$232,900	1,274	329	1,603	0	3
Note to City-\$413,462	3,098	801	3,899	0	4
<b>Subtotal</b>	<b>4,372</b>	<b>1,130</b>	<b>5,502</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>31,569</b>	<b>71,264</b>	<b>77,696</b>	<b>25,137</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	2,543,869	0	0	0	0	<b>2,543,869</b>	1
<b>Add credits during year:</b>							
For Services	6,450	0	0	0	0	<b>6,450</b>	2
For Mains	67,992	0	0	0	0	<b>67,992</b>	3
<b>Other (specify):</b>							
METER HORNS	1,029	0	0	0	0	<b>1,029</b>	4
HYDRANTS	5,600	0	0	0	0	<b>5,600</b>	5
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	6
<b>Balance End of Year</b>	<b>2,624,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,624,940</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	<b>0</b>	7

### 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	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SPECIAL REDEMPTION CASH	182,500	3
DEPRECIATION FUND CASH	24,203	4
LGIP CONSTRUCTION CASH	60,303	5
<b>Total (Acct. 125):</b>	<b>267,006</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	175,012	7
Electric	0	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
NONE	0	10
<b>Total (Acct. 142):</b>	<b>175,012</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	264,519	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
NONE	0	13
<b>Total (Acct. 143):</b>	<b>264,519</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS PLACED ON THE 1999 TAX ROLL	5,559	14
<b>Total (Acct. 145):</b>	<b>5,559</b>	
<b>Prepayments (165):</b>		
NONE	0	15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
DEFERRED REFUNDING COSTS	4,017 17
<b>Total (Acct. 183):</b>	<b>4,017</b>
<b>Payables to Municipality (233):</b>	
NONE	0 18
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	0 19
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	9,258,883	0	0	0	9,258,883	1
Materials and Supplies	9,950	0	0	0	9,950	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,814,345	0	0	0	1,814,345	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,584,404	0	0	0	2,584,404	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>4,870,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,870,084</b>	
Net Operating Income	47,805	0	0	0	47,805	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>0.98%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.98%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	349,550	1
Appropriated Earned Surplus	61,087	2
Unappropriated Earned Surplus	3,559,832	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>3,970,469</b>	
<b>Net Income</b>		
Net Income	(10,409)	5
<b>Percent Return on Proprietary Capital</b>	<b>-0.26%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

An expedited rate increase was accepted by the Public Service Commission during 1999.

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**7. Any additional matters.**

NONE

## FINANCIAL SECTION FOOTNOTES

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

Other Deferred Debits (183) The deferred bond refunding costs from the 1995 revenue bonds are being amortized over an eight year period. An amortization schedule was included with 1998 PSC analytical review letter sent on August 12, 1999.

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

June 19, 2000

Ms. Connie Wilson, Utility Manager  
Burlington Municipal Waterwork  
6551 South Pine Street  
P.O. Box 477  
Burlington, WI 53105-0477

1999 Analytical Review DWCCA-840-ELE

Dear Ms. Wilson:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Ms. Yvonne Braunschweig

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,026,777	1
<b>Total Sales of Water</b>	<b>1,026,777</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,245	2
Miscellaneous Service Revenues (471)	2,790	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,421	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>11,456</b>	
<b>Total Operating Revenues</b>	<b>1,038,233</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	318,577	9
Water Treatment Expenses (630-635)	19,090	10
Transmission and Distribution Expenses (640-655)	97,963	11
Customer Accounts Expenses (901-904)	22,840	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	181,333	14
<b>Total Operation and Maintenance Expenses</b>	<b>639,803</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	185,207	15
Amortization Expense (404-407)	0	16
Taxes (408)	165,418	17
<b>Total Other Operating Expenses</b>	<b>350,625</b>	
<b>Total Operating Expenses</b>	<b>990,428</b>	
<b>NET OPERATING INCOME</b>	<b>47,805</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	28	545	750	1
Commercial	16	311	428	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>44</b>	<b>856</b>	<b>1,178</b>	
Metered Sales to General Customers (461)				
Residential	2,651	201,846	358,522	4
Commercial	472	149,385	205,394	5
Industrial	22	109,581	107,173	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,145</b>	<b>460,812</b>	<b>671,089</b>	
Private Fire Protection Service (462)	72		28,841	7
Public Fire Protection Service (463)	1		270,678	8
Other Sales to Public Authorities (464)	74	38,402	54,991	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>3,336</b>	<b>500,070</b>	<b>1,026,777</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	270,678	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>270,678</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,245	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>3,245</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NEW CONSTRUCTION HOOKIUPS	947	7
HYDRANT HOOKUPS	1,482	8
NSF CHECK FEES	58	9
RECONNECTION FEES	110	10
MISCELLANEOUS PARTS SOLD	118	11
WELL PERMIT FEES	75	12
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,790</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	13
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	14
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,421	15
<b>Other (specify):</b>		
NONE	0	16
<b>Total Other Water Revenues (474)</b>	<b>5,421</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	17
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	47,849	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	113,072	7
Operation Supplies and Expenses (623)	36,625	8
Maintenance of Pumping Plant (625)	121,031	9
<b>Total Pumping Expenses</b>	<b>318,577</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	0	10
Chemicals (631)	14,923	11
Operation Supplies and Expenses (632)	4,167	12
Maintenance of Water Treatment Plant (635)	0	13
<b>Total Water Treatment Expenses</b>	<b>19,090</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	47,958	14
Operation Supplies and Expenses (641)	2,803	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,847	16
Maintenance of Mains (651)	22,062	17
Maintenance of Services (652)	10,207	18
Maintenance of Meters (653)	5,005	19
Maintenance of Hydrants (654)	1,365	20
Maintenance of Other Plant (655)	716	21
<b>Total Transmission and Distribution Expenses</b>	<b>97,963</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,049	<b>22</b>
Accounting and Collecting Labor (902)	17,408	<b>23</b>
Supplies and Expenses (903)	2,982	<b>24</b>
Uncollectible Accounts (904)	401	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>22,840</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	38,384	<b>27</b>
Office Supplies and Expenses (921)	7,197	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	56,819	<b>30</b>
Property Insurance (924)	14,935	<b>31</b>
Injuries and Damages (925)	0	<b>32</b>
Employee Pensions and Benefits (926)	50,760	<b>33</b>
Regulatory Commission Expenses (928)	68	<b>34</b>
Miscellaneous General Expenses (930)	1,354	<b>35</b>
Transportation Expenses (933)	5,072	<b>36</b>
Maintenance of General Plant (935)	6,744	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>181,333</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>639,803</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		152,922	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,750	2
<b>Net property tax equivalent</b>		<b>148,172</b>	
Social Security		15,989	3
PSC Remainder Assessment		1,257	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b>165,418</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213352				3
County tax rate	mills		5.980159				4
Local tax rate	mills		7.868901				5
School tax rate	mills		9.891754				6
Voc. school tax rate	mills		1.648921				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.603087</b>				<b>10</b>
Less: state credit	mills		1.797895				11
<b>Net tax rate</b>	mills		<b>23.805192</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.868901</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.540675</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.409576</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.603087</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.758095</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.805192</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.046601</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,051,299</b>	9,051,299				22
Materials & Supplies	\$	<b>9,448</b>	9,448				23
<b>Subtotal</b>	\$	<b>9,060,747</b>	<b>9,060,747</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>9,060,747</b>	<b>9,060,747</b>				<b>26</b>
Assessment Ratio	dec.		0.935215				27
<b>Assessed Value</b>	\$	<b>8,473,747</b>	<b>8,473,747</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.046601</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>152,922</b>	<b>152,922</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>152,922</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	31,035	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	284,294	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>315,329</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	462,560	3,586	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	755,390	9,114	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>1,217,950</b>	<b>12,700</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	13,018	118,838	23
<b>Total Water Treatment Plant</b>	<b>13,018</b>	<b>118,838</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,451	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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	31,035	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	284,294	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>315,329</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	466,146	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	764,504	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,230,650</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	131,856	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>131,856</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	20,451	24
Structures and Improvements (341)	0	0	0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	808,325	4,437	26
Transmission and Distribution Mains (343)	4,464,786	331,749	27
Fire Mains (344)	0	0	28
Services (345)	789,487	90,555	29
Meters (346)	426,674	49,367	30
Hydrants (348)	461,078	37,309	31
Other Transmission and Distribution Plant (349)	353	0	32
<b>Total Transmission and Distribution Plant</b>	<b>6,971,154</b>	<b>513,417</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	152,866	0	34
Office Furniture and Equipment (391)	9,073	293	35
Computer Equipment (391.1)	28,676	2,719	36
Transportation Equipment (392)	44,728	0	37
Stores Equipment (393)	292	444	38
Tools, Shop and Garage Equipment (394)	67,483	2,545	39
Laboratory Equipment (395)	4,039	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	5,960	294	42
SCADA Equipment (397.1)	95,315	42,195	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>408,432</b>	<b>48,490</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,925,883</b>	<b>693,445</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>8,925,883</b>	<b>693,445</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	0	812,762	26
Transmission and Distribution Mains (343)	11,890	0	4,784,645	27
Fire Mains (344)	0	0	0	28
Services (345)	1,338	0	878,704	29
Meters (346)	12,917	0	463,124	30
Hydrants (348)	1,300	0	497,087	31
Other Transmission and Distribution Plant (349)	0	0	353	32
<b>Total Transmission and Distribution Plant</b>	<b>27,445</b>	<b>0</b>	<b>7,457,126</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	152,866	34
Office Furniture and Equipment (391)	0	0	9,366	35
Computer Equipment (391.1)	0	0	31,395	36
Transportation Equipment (392)	0	0	44,728	37
Stores Equipment (393)	0	0	736	38
Tools, Shop and Garage Equipment (394)	0	0	70,028	39
Laboratory Equipment (395)	0	0	4,039	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	6,254	42
SCADA Equipment (397.1)	0	0	137,510	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>456,922</b>	
<b>Total utility plant in service directly assignable</b>	<b>27,445</b>	<b>0</b>	<b>9,591,883</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>27,445</b>	<b>0</b>	<b>9,591,883</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	0	0	46,956	<b>46,956</b>	1
February	0	0	44,197	<b>44,197</b>	2
March	0	0	48,456	<b>48,456</b>	3
April	0	0	45,219	<b>45,219</b>	4
May	0	0	50,239	<b>50,239</b>	5
June	0	0	53,753	<b>53,753</b>	6
July	0	0	76,614	<b>76,614</b>	7
August	0	0	68,616	<b>68,616</b>	8
September	0	0	66,857	<b>66,857</b>	9
October	0	0	57,698	<b>57,698</b>	10
November	0	0	56,195	<b>56,195</b>	11
December	0	0	53,465	<b>53,465</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>668,265</b>	<b>668,265</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				71,568	13
Less: Other utility use				6,000	14
Other utility use explanation:					15
Water main breaks, fire department usage and training					
Water pumped into distribution system				<b>590,697</b>	16
Less: Water sold				500,070	17
Losses and unaccounted for				<b>90,627</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>15%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,517	21
Date of maximum: 7/14/1999					22
Cause of maximum:					23
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year				1,020	24
Date of minimum: 4/19/1999					25
Total KWH used for pumping for the year				1,953,724	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	<b>1</b>
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	<b>2</b>
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	<b>3</b>
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #7	WELL #8	1
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	5
Year Installed	1995	1988	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	G.E.	U.S.	10
Year Installed	1990	1980	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	801 FRONTAGE ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	950			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	200			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#10	#7	#8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1990	1954	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	140	0	6
Total capacity in gallons	300,000	300,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	1.6000	1.4000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	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	#9			1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1973			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0			6
Total capacity in gallons	300,000			7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	N			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	1,739	0	0	0	1,739	1
P	D	3.000	10	0	0	0	10	2
M	D	4.000	26,571	0	0	0	26,571	3
P	D	4.000	271	0	0	0	271	4
M	D	6.000	75,292	0	1,089	0	74,203	5
P	D	6.000	7,960	798	0	0	8,758	6
M	D	8.000	32,674	0	0	0	32,674	7
P	D	8.000	33,986	1,053	0	0	35,039	8
M	D	10.000	5,580	0	0	0	5,580	9
M	D	12.000	20,721	0	0	0	20,721	10
P	D	12.000	35,709	2,561	0	0	38,270	11
M	T	14.000	3,147	0	0	0	3,147	12
M	T	16.000	3,478	0	0	0	3,478	13
P	T	16.000	4,494	375	0	0	4,869	14
<b>Total Within Municipality</b>			<b>251,632</b>	<b>4,787</b>	<b>1,089</b>	<b>0</b>	<b>255,330</b>	
<b>Total Utility</b>			<b>251,632</b>	<b>4,787</b>	<b>1,089</b>	<b>0</b>	<b>255,330</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	552	0	0	0	552	0	1
M	0.750	133	0	0	0	133	0	2
L	0.750	40	0	0	0	40	0	3
M	1.000	2,084	4	11	0	2,077	0	4
M	1.250	13	0	0	0	13	0	5
M	1.500	86	0	0	0	86	0	6
L	1.500	4	5	0	0	9	0	7
M	2.000	39	2	0	0	41	0	8
M	3.000	32	0	0	0	32	0	9
M	4.000	15	0	0	0	15	0	10
M	6.000	11	3	0	0	14	0	11
M	8.000	4	2	0	0	6	0	12
<b>Total Utility</b>		<b>3,013</b>	<b>16</b>	<b>11</b>	<b>0</b>	<b>3,018</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,924	276	234	0	2,966	233	1
0.750	66	0	4	0	62	3	2
1.000	128	0	1	0	127	1	3
1.500	47	1	4	0	44	17	4
2.000	38	0	1	0	37	13	5
3.000	19	1	0	0	20	14	6
4.000	10	5	2	0	13	9	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>3,233</b>	<b>283</b>	<b>246</b>	<b>0</b>	<b>3,270</b>	<b>291</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	2,645	269	8	23	0	21	2,966	1
0.750	23	35	0	4	0	0	62	2
1.000	8	95	5	19	0	0	127	3
1.500	0	35	2	5	0	2	44	4
2.000	0	27	2	8	0	0	37	5
3.000	0	8	1	11	0	0	20	6
4.000	0	6	2	5	0	0	13	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,676</b>	<b>475</b>	<b>21</b>	<b>75</b>	<b>0</b>	<b>23</b>	<b>3,270</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	470	14	5	(6)	473	<b>2</b>
<b>Total Fire Hydrants</b>	<b>470</b>	<b>14</b>	<b>5</b>	<b>(6)</b>	<b>473</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:	468
Number of distribution system valves end of year:	754
Number of distribution valves operated during year:	333

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## WATER OPERATING SECTION FOOTNOTES

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

Operation Labor (620) Additional labor costs incurred due to chlorination of water, approximately 2 hours per day.

Fuel or Power Purchased for Pumping (622) There was an increased demand for water in 1999 due to an extremely dry summer. This required more energy for pumping.

Operation Supplies and Expense (623) Purchased safety supplies for chlorination. There were also motor repairs on the pumps at well #9 and well #10.

Maintenance of Pumping Plant (625) There was a well #7 rehabilitation project in 1999.

Chemicals (631) Chlorine for new chlorination system was purchased in 1999.

Operation Labor (640) More labor expended due to well #7 rehabilitation project in 1999.

Maintenance of Distribution Reservoirs and Standpipes (650) The utility spend more on maintenance items in 1998. There were video inspections done on the standpipes in 1998.

Maintenance of Mains (651) There were many watermain breaks in 1998. Costs for these breaks amount to approximately \$26,000.

Outside Services Employed (923) Additional attorney fees incurred during 1999. Costs for hazardous materials assessment program incurred in 1999.

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

Water Treatment Equipment (332) A new gas chlorination system was installed during 1999.

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### Water Mains (Page W-15)

Mains were financed by proceeds from borrowing and from capital contributed by developers.

There were no special assessments levied against property owners.

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### Water Services (Page W-16)

New services are charged per the utility's PSC rate order.

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### Hydrants and Distribution System Valves (Page W-18)

Adjustments to number of hydrants - The client reviewed its comprehensive inventory of hydrants and adjusted for the difference in column (e).

Number of hydrants and distribution valves operated during the year - The utility has been notified of this and corrective action will be taken.

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