



3014 (02-09-04)

ANNUAL REPORT

OF

Name: GERMANTOWN WATER UTILITY

Principal Office: N122 W17177 FOND DU LAC AVENUE
GERMANTOWN, WI 53022

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GERMANTOWN WATER UTILITY
Utility Address: N122 W17177 FOND DU LAC AVENUE
GERMANTOWN, WI 53022

When was utility organized? 12/31/1965
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ROBERT RIES
Title: FINANCE DIRECTOR

Office Address:
N122 W17177 FOND DU LAC AVENUE
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (414) 251 - 1211
Fax Number: (414) 251 - 8813

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP
Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532

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: SAME
Title:

Office Address: SAME

Telephone:
Fax Number:

E-mail Address:

Date of most recent audit report: 3/31/1998

Period covered by most recent audit: Year Ended December 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LLOYD L TURNER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name: STEVE BRUSKIEWICZ

Title: UTILITIES SUPERINTENDENT

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- CHARLENE BRADY, TRUSTEE
- JAMES BRZEZINSKI, TRUSTEE
- MELVIN EWERT, TRUSTEE
- CHARLES HARGAN, VILLAGE PRESIDENT
- RONALD JOHNSON, TRUSTEE
- THOMAS KEMPINSKI, TRUSTEE
- ROBERT LALK, TRUSTEE
- ROCCO VENTO, TRUSTEE
- TODD WETTERAU, TRUSTEE

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:

IDENTIFICATION AND OWNERSHIP

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)	1,396,124	1,362,817	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	346,587	373,849	2
Depreciation Expense (403)	229,809	220,245	3
Amortization Expense (404-407)	17,524	17,524	4
Taxes (408)	365,868	389,189	5
Total Operating Expenses	959,788	1,000,807	
Net Operating Income	436,336	362,010	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	436,336	362,010	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	68,872	62,795	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	68,872	62,795	
Total Income	505,208	424,805	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	505,208	424,805	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	70,375	14
Amortization of Debt Discount and Expense (428)	5,591	5,297	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	58,712		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	64,303	75,672	
Net Income	440,905	349,133	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,610,425	1,261,292	20
Balance Transferred from Income (433)	440,905	349,133	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,051,330	1,610,425	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on investments	52,532	5
Interest on special assessments	16,340	6
Total (Acct. 419):	68,872	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,396,124	0	0	0	1,396,124	1
Less: interdepartmental sales	3,360		0		3,360	2
Less: interdepartmental rents	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,392,764	0	0	0	1,392,764	

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	152,140		152,140	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			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	152,140	0	152,140	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	18,479,195	17,531,585	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,077,085	1,844,940	2
Net Utility Plant	16,402,110	15,686,645	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	373,027	405,180	6
Special Funds (125)	196,171	284,427	7
Total Other Property and Investments	569,198	689,607	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	945,531	608,919	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	368,624	328,441	11
Other Accounts Receivable (143)	16,721	804	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	56,670	88,411	14
Materials and Supplies (150)	8,659	7,258	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	4,080	3,439	17
Total Current and Accrued Assets	1,400,285	1,037,272	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,065	17,362	18
Extraordinary Property Losses (182)	70,096	87,620	19
Other Deferred Debits (183)	0		20
Total Deferred Debits	82,161	104,982	
Total Assets and Other Debits	18,453,754	17,518,506	

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)	2,665,308	2,610,726	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,051,330	1,610,425	23
Total Proprietary Capital	4,716,638	4,221,151	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	734,800	959,400	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	734,800	959,400	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	33,481	27
Accounts Payable (232)	44,178	31,308	28
Payables to Municipality (233)	49,840	70,299	29
Customer Deposits (235)			30
Taxes Accrued (236)	352,393	375,688	31
Interest Accrued (237)	3,872	4,986	32
Other Current and Accrued Liabilities (238)	1,795		33
Total Current and Accrued Liabilities	452,078	515,762	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	19,147	23,785	36
Total Deferred Credits	19,147	23,785	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,531,091	11,798,408	41
Total Liabilities and Other Credits	18,453,754	17,518,506	

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)	18,479,195	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	18,479,195	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,077,085	0	0	0	10
Total Accumulated Provision	2,077,085	0	0	0	
Net Utility Plant	16,402,110	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	1,844,940				1,844,940	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	229,809				229,809	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,536				6,536	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	236,345	0	0	0	236,345	13
Debits during year						14
Book cost of plant retired	4,200				4,200	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,200	0	0	0	4,200	19
Balance End of Year	2,077,085	0	0	0	2,077,085	20
Composite Depreciation Rate?	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	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				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	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 for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,659	7,258
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	8,659	7,258

**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)				
1990 G.O. Note	1,399	181	2,682	1
1991 G.O. Note	1,776	181	1,076	2
1992 G.O. Note	2,122	181	8,307	3
Total			12,065	
Unamortized premium on debt (251)				
NONE				4
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	2,610,726	1
Changes during year (explain):		
Village hall water main - Project 9634	19,964	2
1997 utility plant additions from TIF districts	34,618	3
Balance end of year	<u><u>2,665,308</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1992 G.O. Note	04/01/1992	12/01/2001	4.00%	400,000	1
1990 G.O. Note	08/01/1990	12/01/1999	6.00%	334,800	2
Total for Account 223				<u>734,800</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	375,688	1
Accruals:		
Charged water department expense	368,682	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>368,682</u>	
Taxes paid during year:		
County, state and local taxes	375,688	6
Social Security taxes	14,315	7
PSC Remainder Assessment	1,974	8
Other (explain):		
NONE		9
Total payments and other debits	<u>391,977</u>	
Balance end of year	<u><u>352,393</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1990 G.O. Note	2,202	26,170	26,425	1,947	2
1991 G.O. Note	509	5,592	6,101	0	3
1992 G.O. Note	2,275	26,950	27,300	1,925	4
Subtotal	4,986	58,712	59,826	3,872	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	4,986	58,712	59,826	3,872	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	11,798,408					11,798,408	1
Add credits during year:							
For Services	98,414					98,414	2
For Mains	603,299					603,299	3
Other (specify):							
Hydrants	66,000					66,000	4
Deduct charges (specify):							
Special Assessments	35,030					35,030	5
Balance End of Year	12,531,091	0	0	0	0	12,531,091	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	373,027	2
Total (Acct. 124):	373,027	
Special Funds (125):		
Debt Service Account	196,171	3
Total (Acct. 125):	196,171	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	368,624	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	368,624	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Miscellaneous	16,721	11
Total (Acct. 143):	16,721	
Receivables from Municipality (145):		
Tax roll	23,806	12
Sewer fund	32,864	13
Total (Acct. 145):	56,670	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
Tower #1 property loss- authorized March 4,1993	70,096	15
Total (Acct. 182):	70,096	

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 Deferred Debits (183):		
NONE	16	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
Payroll and miscellaneous payables	49,840	17
Total (Acct. 233):	49,840	
Other Deferred Credits (253):		
Accrued sick leave	19,147	18
Total (Acct. 253):	19,147	

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	18,005,390	0	0	0	18,005,390	1
Materials and Supplies	7,958	0	0	0	7,958	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,961,012	0	0	0	1,961,012	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	12,164,749	0	0	0	12,164,749	6
Other (specify):					0	7
Average Net Rate Base	3,887,587	0	0	0	3,887,587	
Net Operating Income	436,336	0	0	0	436,336	8
Net Operating Income as a percent of Average Net Rate Base	11.22%	N/A	N/A	N/A	11.22%	

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	2,638,017	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,830,877	3
Other (Specify):		4
Total Average Proprietary Capital	4,468,894	
Net Income		
Net Income	440,905	5
Percent Return on Proprietary Capital	9.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 15, 1998

Mr. Robert Ries, Finance Director
Germantown Water Utility
N122W17177 Fond du Lac Avenue
Germantown, WI 53022-0337

Re: 1997 Analytical Review File DWCCA-2210-RL

Dear Mr. Ries:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 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. In our 1996 review letter dated September 17, 1997, item 1, we asked about mains and hydrants retired with no dollars in plant. You stated in your response letter dated December 23, 1997, that retirement of mains and hydrants would be made in the 1997 report. Please explain why these retirement dollars are not reported in the 1997 report.
2. During our review, we noted the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.
3. During our review of the Mains schedule, page W-14, we noted the first of year total, column (d), does not agree with the end of year 1996 total, page W-13, column (h). Please explain this discrepancy.

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) 266-1491.

Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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November 3, 1998

Mr. Robert Ries, Finance Director
Germantown Water Utility
N122W17177 Fond du Lac Avenue
Germantown, WI 53022-0337

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-2210-JPL

Dear Mr. Ries:

Paragraph No. 2 of our letter dated November 19, 1996, with regard to analytical review of the 1995 annual report, authorized a revised schedule of depreciation rates which was enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-8, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please note that these depreciation rates should be used beginning in 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

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Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,373,811	1
Total Sales of Water	1,373,811	
Other Operating Revenues		
Forfeited Discounts (470)	7,304	2
Miscellaneous Service Revenues (471)	864	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,145	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,313	
Total Operating Revenues	1,396,124	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,231	8
Pumping Expenses (620-625)	94,872	9
Water Treatment Expenses (630-635)	14,005	10
Transmission and Distribution Expenses (640-655)	53,457	11
Customer Accounts Expenses (901-904)	18,158	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	164,864	14
Total Operation and Maintenance Expenses	346,587	
Other Operating Expenses		
Depreciation Expense (403)	229,809	15
Amortization Expense (404-407)	17,524	16
Taxes (408)	365,868	17
Total Other Operating Expenses	613,201	
Total Operating Expenses	959,788	
NET OPERATING INCOME	436,336	

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	7	2,637	4,634	2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	2,637	4,634	
Metered Sales to General Customers (461)				
Residential	4,209	276,258	645,738	4
Commercial	273	67,808	126,295	5
Industrial	35	84,126	120,065	6
Total Metered Sales to General Customers (461)	4,517	428,192	892,098	
Private Fire Protection Service (462)	131		62,318	7
Public Fire Protection Service (463)	1		397,635	8
Other Sales to Public Authorities (464)	10	9,127	13,766	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4	251,450	3,360	12
Total Sales of Water	4,670	691,406	1,373,811	

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)	397,635	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)	397,635	
Forfeited Discounts (470):		
Customer late payment charges	7,304	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,304	
Miscellaneous Service Revenues (471):		
Miscellaneous Invoices	864	7
Total Miscellaneous Service Revenues (471)	864	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,623	10
Other (specify):		
Miscellaneous repairs and services	3,522	11
Total Other Water Revenues (474)	14,145	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,231	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	1,231	
 PUMPING EXPENSES		
Operation Labor (620)	52,074	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	37,030	7
Operation Supplies and Expenses (623)	5,096	8
Maintenance of Pumping Plant (625)	672	9
Total Pumping Expenses	94,872	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,119	10
Chemicals (631)	5,932	11
Operation Supplies and Expenses (632)	2,841	12
Maintenance of Water Treatment Plant (635)	113	13
Total Water Treatment Expenses	14,005	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,955	14
Operation Supplies and Expenses (641)	1,477	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,589	16
Maintenance of Mains (651)	22,145	17
Maintenance of Services (652)	892	18
Maintenance of Meters (653)	7,579	19
Maintenance of Hydrants (654)	10,220	20
Maintenance of Other Plant (655)	3,600	21
Total Transmission and Distribution Expenses	53,457	

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)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,960	22
Accounting and Collecting Labor (902)	13,225	23
Supplies and Expenses (903)	973	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	18,158	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	72,807	27
Office Supplies and Expenses (921)	8,434	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,180	30
Property Insurance (924)	10,326	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	51,294	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,193	35
Transportation Expenses (933)	5,630	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	164,864	
 Total Operation and Maintenance Expenses	346,587	

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		352,393	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,814	2
Net property tax equivalent		349,579	
Social Security		14,315	3
PSC Remainder Assessment		1,974	4
Other (specify): NONE			5
Total tax expense		<u>365,868</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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216000				3
County tax rate	mills		4.263400				4
Local tax rate	mills		5.731000				5
School tax rate	mills		14.496300				6
Voc. school tax rate	mills		2.187700				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.894400				10
Less: state credit	mills		2.466200				11
Net tax rate	mills		24.428200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.731000				14
Combined School Tax Rate	mills		16.684000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.415000				17
Total Tax Rate	mills		26.894400				18
Ratio of Local and School Tax to Total	dec.		0.833445				19
Total tax net of state credit	mills		24.428200				20
Net Local and School Tax Rate	mills		20.359558				21
Utility Plant, Jan. 1	\$	17,531,586	17,531,586				22
Materials & Supplies	\$	7,258	7,258				23
Subtotal	\$	17,538,844	17,538,844				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	17,538,844	17,538,844				26
Assessment Ratio	dec.		0.931893				27
Assessed Value	\$	16,344,326	16,344,326				28
Net Local & School Rate	mills		20.359558				29
Tax Equiv. Computed for Current Year	\$	332,763	332,763				30
Tax Equivalent per 1994 PSC Report	\$	352,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	352,393					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 \$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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	526		4
Structures and Improvements (311)	280		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	377,531	13,204	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	378,337	13,204	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	525,515		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	318,890	9,055	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	11,231	1,200	20
Total Pumping Plant	856,636	10,255	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	3,893		23
Total Water Treatment Plant	3,893	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,535		24
Structures and Improvements (341)	1,442		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)			526	4
Structures and Improvements (311)			280	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			390,735	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	391,541	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			525,515	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			327,945	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,431	20
Total Pumping Plant	0	0	866,891	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,893	23
Total Water Treatment Plant	0	0	3,893	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,535	24
Structures and Improvements (341)			1,442	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,134,212		26
Transmission and Distribution Mains (343)	11,947,376	689,574	27
Fire Mains (344)	25,885		28
Services (345)	1,465,408	98,414	29
Meters (346)	296,565	58,969	30
Hydrants (348)	1,225,165	73,206	31
Other Transmission and Distribution Plant (349)	38,291		32
Total Transmission and Distribution Plant	16,137,879	920,163	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	21,569		34
Office Furniture and Equipment (391)	8,290		35
Computer Equipment (391.1)	36,405	3,237	36
Transportation Equipment (392)	48,639		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	3,006		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	16,584		41
Communication Equipment (397)	10,329		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	10,019	4,950	44
Other Tangible Property (399)			45
Total General Plant	154,841	8,187	
Total utility plant in service directly assignable	17,531,586	951,809	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	17,531,586	951,809	

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)			1,134,212 26
Transmission and Distribution Mains (343)			12,636,950 27
Fire Mains (344)			25,885 28
Services (345)			1,563,822 29
Meters (346)	4,200		351,334 30
Hydrants (348)			1,298,371 31
Other Transmission and Distribution Plant (349)			38,291 32
Total Transmission and Distribution Plant	4,200	0	17,053,842
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			21,569 34
Office Furniture and Equipment (391)			8,290 35
Computer Equipment (391.1)			39,642 36
Transportation Equipment (392)			48,639 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,006 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			16,584 41
Communication Equipment (397)			10,329 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			14,969 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	163,028
Total utility plant in service directly assignable	4,200	0	18,479,195
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,200	0	18,479,195

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			44,814	44,814	1
February			41,405	41,405	2
March			46,155	46,155	3
April			46,930	46,930	4
May			49,346	49,346	5
June			55,506	55,506	6
July			49,495	49,495	7
August			48,807	48,807	8
September			47,493	47,493	9
October			46,720	46,720	10
November			41,193	41,193	11
December			43,223	43,223	12
Total for year	0	0	561,087	561,087	
Less: Measured or estimated water used in main flushing and water treatment during year				3,874	13
Less: Other utility use				5,379	14
Other utility use explanation:					15
Watermain breaks					
Sewer Utility					
Public Works					
Water pumped into distribution system				551,834	16
Less: Water sold				691,406	17
Losses and unaccounted for				(139,572)	18
Percent unaccounted for to the nearest whole percent (%)				-25%	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				2,603	21
Date of maximum: 9/16/1997					22
Cause of maximum:					23
leaks and new construction					
Minimum gallons pumped by all methods in any one day during reporting year				1,049	24
Date of minimum: 11/28/1997					25
Total KWH used for pumping for the year				337,765	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	2	342	15	745,000	Yes	1
WELL	3	1,286	14	963,000	Yes	2
WELL	4	1,271	10	520,000	Yes	3
WELL	5	405	12	1,000,000	Yes	4
WELL	6	400	16	1,200,000	Yes	5

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	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	LAYNE	LAYNE	5
Year Installed	1981	1982	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	750	420	8
Pump Motor or Standby Engine Mfr	G.E.	WESTINGHOUSE	U.S.	10
Year Installed	1981	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#7		14
Location	WELL #5	WELL #7		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1994	1995		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	825	1,200		21
Pump Motor or Standby Engine Mfr	U.S.	US MOTOR		23
Year Installed	1994	1995		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	60	100		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	TOWER #1	TOWER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1991	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	135	135	6
Total capacity in gallons	500,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	0.5000	12
Is a corrosion control chemical used (yes, no)?	N	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	210				210
M	D	6.000	18,290				18,290
P	D	6.000	31,267	757			32,024
M	D	8.000	2,047				2,047
P	D	8.000	120,253	8,395			128,648
P	D	10.000	1,568				1,568
A	D	12.000	2,618				2,618
M	D	12.000	8,769				8,769
P	D	12.000	95,034	8,359			103,393
M	D	16.000	45,096				45,096
P	D	16.000	14,114				14,114
Total Within Municipality			339,266	17,511	0	0	356,777
Total Utility			339,266	17,511	0	0	356,777

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	202				202		1
M	1.000	2,620	135			2,755		2
M	1.250	55				55		3
M	1.500	77	28			105		4
M	2.000	404				404		5
M	4.000	5				5		6
P	4.000	9				9		7
M	6.000	6				6		8
P	6.000	60	15			75		9
P	8.000	4				4		10
M	8.000	5				5		11
Total Utility		3,447	178	0	0	3,625	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,873	372	206	279	4,318		1
1.000	120	4	4		120		2
1.250	1				1		3
1.500	121			10	131		4
2.000	17	3		1	21		5
3.000	6	1		1	8		6
4.000	4			2	6		7
6.000	3				3		8
8.000	0	1			1		9
Total:	4,145	381	210	293	4,609	0	

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	4,051	189	4	1		73	4,318	1
1.000	38	41	8	3	25	5	120	2
1.250			1				1	3
1.500	59	40	3	3	21	5	131	4
2.000	3	9	6		3		21	5
3.000		3	3	1		1	8	6
4.000		1	2		3		6	7
6.000						3	3	8
8.000						1	1	9
Total:	4,151	283	27	8	52	88	4,609	

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					0	1
Within Municipality	812	44			856	2
Total Fire Hydrants	812	44	0	0	856	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,498
Number of distribution system valves end of year:	889
Number of distribution valves operated during year:	63

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Acct 312 - Additions of \$13,204 represent cost of removal of a well
abandoned in 1995.

Water Mains (Page W-15)

Water mains added during 1997 were paid for by developers.

Water Services (Page W-16)

Services added during 1997 were paid for by developers.

Meters (Page W-17)

Meters were not tested in 1997.
