



3013 (02-09-04)

ANNUAL REPORT

OF

Name: OAK CREEK WATER & SEWER UTILITY

Principal Office: 170 W. DREXEL AVE
P.O. BOX 94
OAK CREEK, WI 53154-0094

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.

SIGNATURE PAGE

I STEVEN N. YTTRI of
(Person responsible for accounts)

OAK CREEK WATER & SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/30/1998
(Date)

FINANCE DIRECTOR
(Title)

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OAK CREEK WATER & SEWER UTILITY

Utility Address: 170 W. DREXEL AVE

P.O. BOX 94

OAK CREEK, WI 53154-0094

When was utility organized? 7/12/1961

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEVEN N. YTTRI

Title: FINANCE DIRECTOR

Office Address:

170 W. DREXEL AVE

P.O. BOX 94

OAK CREEK, WI 53154-0094

Telephone: (414) 768 - 6566

Fax Number: (414) 762 - 0932

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: VIRCHOW, KRAUSE & CO.

Title:

Office Address: VIRCHOW, KRAUSE & CO.

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 12/31/1996

Period covered by most recent audit: 1/1/96 TO 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DONALD A. ASHBAUGH

Title: GENERAL MANAGER

Office Address:

170 W. DREXEL AVE
P.O. BOX 94
OAK CREEK, WI 53154-0094

Telephone: (414) 768 - 6566

Fax Number: (414) 762 - 0932

E-mail Address:

Name of utility commission/committee: OAK CREEK WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

MR RAYMOND BURNSIDE
MR RONALD CALLIES
MR GARY GASS
MR FREDERICK SIEPERT, CHAIRMAN
MR GERALD WILLE, SECRETARY

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name: NONE

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)	5,275,665	4,147,555	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,809,705	1,790,397	2
Depreciation Expense (403)	996,872	609,139	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	987,219	970,088	5
Total Operating Expenses	3,793,796	3,369,624	
Net Operating Income	1,481,869	777,931	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	1,481,869	777,931	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	16,818	12,562	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	22,094		9
Interest and Dividend Income (419)	283,877	219,823	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	322,789	232,385	
Total Income	1,804,658	1,010,316	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,804,658	1,010,316	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	587,580	448,577	14
Amortization of Debt Discount and Expense (428)	42,776	41,138	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)		119,960	19
Total Interest Charges	630,356	369,755	
Net Income	1,174,302	640,561	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,902,135	5,261,574	20
Balance Transferred from Income (433)	1,174,302	640,561	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)	7,076,437	5,902,135	

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):		
rental of space on water towers	22,094	4
Total (Acct. 418):	22,094	
Interest and Dividend Income (419):		
temporary investments	250,199	5
special assessments	33,678	6
Total (Acct. 419):	283,877	
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)	43,418				43,418	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	17,275				17,275	3
Materials	9,325				9,325	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	26,600	0	0	0	26,600	
Net income (or loss)	16,818	0	0	0	16,818	

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	5,275,665	0	0	0	5,275,665	1
Less: interdepartmental sales	0	0	0		0	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	5,275,665	0	0	0	5,275,665	

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	597,337	121,624	718,961	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	50,721	10,327	61,048	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	131,951	(131,951)	0	18
All other accounts			0	19
Total Payroll	780,009	0	780,009	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	56,610,079	54,363,495	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,438,983	7,612,321	2
Net Utility Plant	48,171,096	46,751,174	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	48,171,096	46,751,174	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	541,841	443,215	8
Special Funds (125-128)	1,389,954	713,165	9
Total Other Property and Investments	1,931,795	1,156,380	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	390,555	77,167	10
Special Deposits (132-134)	0		11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	2,759,987	2,821,236	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	414,182	335,959	15
Other Accounts Receivable (143)	38,705	129,252	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	412,182	307,135	18
Materials and Supplies (151-163)	44,915	50,291	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)	35,037	16,577	21
Accrued Utility Revenues (173)	464,928	351,151	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,560,641	4,088,918	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	207,347	98,753	24
Other Deferred Debits (182-186)	151,288	191,134	25
Total Deferred Debits	358,635	289,887	
Total Assets and Other Debits	55,022,167	52,286,359	

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)	10,386,213	10,386,213	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	7,076,437	5,902,135	28
Total Proprietary Capital	17,462,650	16,288,348	
LONG-TERM DEBT			
Bonds (221-222)	11,650,000	11,100,000	29
Advances from Municipality (223)	888,000	1,110,000	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	12,538,000	12,210,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	164,771	280,539	33
Payables to Municipality (233)	286,589	277,341	34
Customer Deposits (235)			35
Taxes Accrued (236)	892,003	937,801	36
Interest Accrued (237)	88,227	83,989	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	17,802	13,920	41
Total Current and Accrued Liabilities	1,449,392	1,593,590	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	16,347	14,013	44
Total Deferred Credits	16,347	14,013	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	23,555,778	22,180,408	49
Total Liabilities and Other Credits	55,022,167	52,286,359	

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)	55,900,226	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)	5,000				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	704,853				7
Total Utility Plant	56,610,079	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	8,438,983	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	8,438,983	0	0	0	
Net Utility Plant	48,171,096	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	7,612,321				7,612,321	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	996,872				996,872	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	38,064				38,064	6
Accruals charged other						7
accounts (specify):						8
transportation charged to clearing	16,203				16,203	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	1,051,139	0	0	0	1,051,139	13
Debits during year						14
Book cost of plant retired	224,477				224,477	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	224,477	0	0	0	224,477	19
Balance End of Year	8,438,983	0	0	0	8,438,983	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	44,915	50,291
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	44,915	50,291

**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)				
2.990 water sym revenue bonds - 9/1/96	3,973	0	47,098	1
7.000 water sym revenue bonds - 5/15/95	30,934	0	0	2
7.530 water sym refunding revenue bonds - 11/1/91	5,366	0	11,394	3
7.790 water sym revenue bonds - 10/15/97	13,416	0	148,855	4
Total			207,347	
Unamortized premium on debt (251)				
NONE				5
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	10,386,213	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>10,386,213</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
7.530 water sym revenue bonds	11/01/1991	12/01/2001	6.00%	920,000	1
2.990 water sym revenue bonds	09/01/1996	12/01/2016	5.00%	2,940,000	2
7.790 water sym revenue bonds	10/15/1997	12/01/2017	5.00%	7,790,000	3
Total Bonds (Account 221):				11,650,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 11,650,000

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)					
payment of municipal contribution	09/18/1991	12/31/2001	0.00%	888,000	1
Total for Account 223				888,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	937,801	1
Accruals:		
Charged water department expense	987,219	2
Charged electric department expense		3
Charged sewer department expense	12,817	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,000,036	
Taxes paid during year:		
County, state and local taxes	937,801	6
Social Security taxes	63,185	7
PSC Remainder Assessment	6,366	8
Other (explain):		
adjustment for 1996 tax accrual using 1994 as a floor vs. 1995	38,482	9
Total payments and other debits	1,045,834	
Balance end of year	892,003	

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)					
7.530 waterworks sym bonds issued 1/1/91	5,553	65,711	66,630	4,634	1
7.000 revenue BAN issued 5/15/95	26,979	296,771	323,750	0	2
2.990 waterworks sym bonds issued 9/1/96	51,457	154,203	192,962	12,698	3
7.790 waterworks sym bonds issued 10/15/97	0	70,895	0	70,895	4
Subtotal	83,989	587,580	583,342	88,227	
Advances from Municipality (223)					
NONE				0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	7
Subtotal	0	0	0	0	
Total	83,989	587,580	583,342	88,227	

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	22,180,408					22,180,408	1
Add credits during year:							
For Services	170,257					170,257	2
For Mains	1,099,583					1,099,583	3
Other (specify):							
For Hydrants	105,530					105,530	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	23,555,778	0	0	0	0	23,555,778	
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):		
	0	1
Total (Acct. 123):	0	
Other Investments (124):		
special assessments receivable	541,841	2
Total (Acct. 124):	541,841	
Sinking Funds (125):		
special redemption funds	1,389,954	3
Total (Acct. 125):	1,389,954	
Depreciation Fund (126):		
	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	414,182	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	414,182	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
joint research project	26,187	15
inspectiion charges - Franklin and South Milwaukee	849	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
delinquent utility bills - Franklin	11,669	17
Total (Acct. 143):	38,705	
Receivables from Municipality (145):		
locating city services	3,822	18
inspection charges	30,437	19
delinquent utility bills	51,100	20
current special assessments	326,823	21
Total (Acct. 145):	412,182	
Prepayments (165):		
NONE		22
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
1990 master plan	8,209	27
1995 master plan	127,100	28
accumulated sick leave - 1989 and prior	11,316	29
water tower painting	4,663	30
Total (Acct. 186):	151,288	
Payables to Municipality (233):		
project costs	185,398	31
operating costs	101,191	32
Total (Acct. 233):	286,589	
Other Deferred Credits (253):		
accrued sick pay	16,347	33
Total (Acct. 253):	16,347	

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	54,555,033	0	0	0	54,555,033	1
Materials and Supplies	47,603	0	0	0	47,603	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	8,025,652	0	0	0	8,025,652	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	22,868,093	0	0	0	22,868,093	6
Other (specify):					0	7
Average Net Rate Base	23,708,891	0	0	0	23,708,891	
Net Operating Income	1,481,869	0	0	0	1,481,869	8
Net Operating Income as a percent of Average Net Rate Base	6.25%	N/A	N/A	N/A	6.25%	

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	10,386,213	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,489,286	3
Other (Specify):		4
Total Average Proprietary Capital	16,875,499	
Net Income		
Net Income	1,174,302	5
Percent Return on Proprietary Capital	6.96%	

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.

Effective 12/27/96, 18% rate increase

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Table of Contents (Page iii)

Schedule Status on Pages iv, F-1, F-4, F-5, F-9, F-10, F-20, F-21, F-23, W-8, W-12, and W-16 through W-20 changed to completed by PJL on 10/8.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 12, 1998

Mr. Steven Yttri, Finance Director
Oak Creek Water & Sewer Utility
P.O. Box 94
Oak Creek, WI 53154-0094

1997 Analytical Review DWCCA-4310-PJL

Dear Mr. Yttri:

The Public Service Commission (Commission) 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. You did a good job completing your report and we have only the following question.

During our review, we noted that 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 or is entirely derived from other schedules. 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.

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) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

pjl:mlo:W:\COMPL\LEEGE\4310 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,167,943	1
Total Sales of Water	5,167,943	
Other Operating Revenues		
Forfeited Discounts (470)	27,895	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	79,827	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	107,722	
Total Operating Revenues	5,275,665	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	23,845	8
Pumping Expenses (620-633)	378,043	9
Water Treatment Expenses (640-652)	473,386	10
Transmission and Distribution Expenses (660-678)	421,531	11
Customer Accounts Expenses (901-905)	50,724	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	462,176	14
Total Operation and Maintenance Expenses	1,809,705	
Other Operating Expenses		
Depreciation Expense (403)	996,872	15
Amortization Expense (404-407)	0	16
Taxes (408)	987,219	17
Total Other Operating Expenses	1,984,091	
Total Operating Expenses	3,793,796	
NET OPERATING INCOME	1,481,869	

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	18	356	1,360	2
Industrial	42	3,205	8,040	3
Total Unmetered Sales to General Customers (460)	60	3,561	9,400	
Metered Sales to General Customers (461)				
Residential	6,554	505,752	1,588,228	4
Commercial	635	372,621	901,805	5
Industrial	25	474,113	795,176	6
Total Metered Sales to General Customers (461)	7,214	1,352,486	3,285,209	
Private Fire Protection Service (462)	266		62,985	7
Public Fire Protection Service (463)	4		683,627	8
Other Sales to Public Authorities (464)	50	36,899	96,631	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	3	699,319	1,030,091	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,597	2,092,265	5,167,943	

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)	
Caddy Vista Sanitary District	Duane Ct. S. & Racine/Milw. Cty Line	19,137	29,540	1
City of Franklin	Hwy 41	535,428	788,008	2
Crestview Sanitary Dsitrict	Hwy 32 & Milwaukee Country Line	144,754	212,543	3
Total		699,319	1,030,091	

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)	603,247	1
Wholesale fire protection billed	80,380	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)	683,627	
Forfeited Discounts (470):		
Customer late payment charges	27,895	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	27,895	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	37,794	10
Other (specify):		
tax adjustment - change of floor from 1995 to 1994	38,483	11
sundry	3,550	12
Total Other Water Revenues (474)	79,827	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	3,692	1
Operation Labor and Expenses (601)	14,945	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	3,553	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	1,655	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	23,845	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	33,587	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	151,662	17
Pumping Labor and Expenses (624)	66,115	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	57,176	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	3,692	22
Maintenance of Structures and Improvements (631)	7,906	23
Maintenance of Power Production Equipment (632)	3,204	24
Maintenance of Pumping Equipment (633)	54,701	25
Total Pumping Expenses	378,043	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	40,099	26
Chemicals (641)	63,117	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	146,218	28
Miscellaneous Expenses (643)	61,370	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	8,679	31
Maintenance of Structures and Improvements (651)	5,589	32
Maintenance of Water Treatment Equipment (652)	148,314	33
Total Water Treatment Expenses	473,386	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	80,122	34
Storage Facilities Expenses (661)	1,299	35
Transmission and Distribution Lines Expenses (662)	146,811	36
Meter Expenses (663)	19,116	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	18,486	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	22,148	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,902	43
Maintenance of Transmission and Distribution Mains (673)	70,352	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	28,103	46
Maintenance of Meters (676)	12,594	47
Maintenance of Hydrants (677)	17,354	48
Maintenance of Miscellaneous Plant (678)	244	49
Total Transmission and Distribution Expenses	421,531	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	10,035	51
Customer Records and Collection Expenses (903)	40,689	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	50,724	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	49,683	56
Office Supplies and Expenses (921)	20,789	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	63,995	59
Property Insurance (924)	5,946	60
Injuries and Damages (925)	27,567	61
Employee Pensions and Benefits (926)	275,127	62
Regulatory Commission Expenses (928)	77	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	17,059	65
Rents (931)		66
Maintenance of General Plant (932)	1,933	67
Total Administrative and General Expenses	462,176	
Total Operation and Maintenance Expenses	1,809,705	

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		930,485	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,817	2
Net property tax equivalent		917,668	
Social Security		63,185	3
PSC Remainder Assessment		6,366	4
Other (specify): NONE			5
Total tax expense		987,219	

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			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200100				3
County tax rate	mills		5.737700				4
Local tax rate	mills		10.630400				5
School tax rate	mills		9.913200				6
Voc. school tax rate	mills		2.026500				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills		1.701200				9
Total tax rate	mills		30.209100				10
Less: state credit	mills		1.783900				11
Net tax rate	mills		28.425200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.630400				14
Combined School Tax Rate	mills		11.939700				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.570100				17
Total Tax Rate	mills		30.209100				18
Ratio of Local and School Tax to Total	dec.		0.747129				19
Total tax net of state credit	mills		28.425200				20
Net Local and School Tax Rate	mills		21.237296				21
Utility Plant, Jan. 1	\$	54,363,495	54,363,495				22
Materials & Supplies	\$	50,291	50,291				23
Subtotal	\$	54,413,786	54,413,786				24
Less: Plant Outside Limits	\$	10,543,014	10,543,014				25
Taxable Assets	\$	43,870,772	43,870,772				26
Assessment Ratio	dec.		0.998700				27
Assessed Value	\$	43,813,740	43,813,740				28
Net Local & School Rate	mills		21.237296				29
Tax Equiv. Computed for Current Year	\$	930,485	930,485				30
Tax Equivalent per 1994 PSC Report	\$	845,726					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	930,485					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			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)	21,060		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	5,703,655	52,461	7
Wells and Springs (314)	133,276		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	430,211	33,499	10
Other Water Source Plant (317)			11
Total Source of Supply Plant	6,288,202	85,960	
PUMPING PLANT			
Land and Land Rights (320)	18,610		12
Structures and Improvements (321)	1,404,642	542	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	165,506		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	1,661,855	150,587	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	44,612		20
Total Pumping Plant	3,295,225	151,129	
WATER TREATMENT PLANT			
Land and Land Rights (330)	31,500		21
Structures and Improvements (331)	1,109,127		22
Water Treatment Equipment (332)	3,446,988	179,007	23
Total Water Treatment Plant	4,587,615	179,007	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	27,556		24
Structures and Improvements (341)			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)			21,060	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			5,756,116	7
Wells and Springs (314)			133,276	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			463,710	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	6,374,162	
PUMPING PLANT				
Land and Land Rights (320)			18,610	12
Structures and Improvements (321)			1,405,184	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			165,506	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	21,478		1,790,964	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			44,612	20
Total Pumping Plant	21,478	0	3,424,876	
WATER TREATMENT PLANT				
Land and Land Rights (330)			31,500	21
Structures and Improvements (331)			1,109,127	22
Water Treatment Equipment (332)			3,625,995	23
Total Water Treatment Plant	0	0	4,766,622	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			27,556	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,670,279	7,057	26
Transmission and Distribution Mains (343)	27,475,033	1,792,767	27
Fire Mains (344)			28
Services (345)	3,698,471	277,589	29
Meters (346)	1,134,255	226,930	30
Hydrants (348)	2,701,706	172,058	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	37,707,300	2,476,401	
GENERAL PLANT			
Land and Land Rights (389)	19,717		33
Structures and Improvements (390)	582,480	12,317	34
Office Furniture and Equipment (391)	69,161	1,353	35
Computer Equipment (391.1)	76,582	6,733	36
Transportation Equipment (392)	226,823		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	104,314	1,963	39
Laboratory Equipment (395)	53,028		40
Power Operated Equipment (396)	51,439		41
Communication Equipment (397)	128,810		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	19,144		44
Other Tangible Property (399)			45
Total General Plant	1,331,498	22,366	
Total utility plant in service directly assignable	53,209,840	2,914,863	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	53,209,840	2,914,863	

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)			2,677,336 26
Transmission and Distribution Mains (343)	4,649		29,263,151 27
Fire Mains (344)			0 28
Services (345)	790		3,975,270 29
Meters (346)	59,330		1,301,855 30
Hydrants (348)			2,873,764 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	64,769	0	40,118,932
GENERAL PLANT			
Land and Land Rights (389)			19,717 33
Structures and Improvements (390)	30,849		563,948 34
Office Furniture and Equipment (391)	15,931		54,583 35
Computer Equipment (391.1)			83,315 36
Transportation Equipment (392)			226,823 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	35,694		70,583 39
Laboratory Equipment (395)	37,227		15,801 40
Power Operated Equipment (396)	400		51,039 41
Communication Equipment (397)	8,078		120,732 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)	10,051		9,093 44
Other Tangible Property (399)			0 45
Total General Plant	138,230	0	1,215,634
Total utility plant in service directly assignable	224,477	0	55,900,226
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	224,477	0	55,900,226

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	189,478	1.67%	95,689	3
Wells and Springs (314)	133,276	2.94%		4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	94,747	1.77%	7,911	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	417,501		103,600	
PUMPING PLANT				
Structures and Improvements (321)	312,951	2.43%	34,139	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	36,110	4.42%	7,315	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	948,911	4.42%	76,307	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	43,240	4.29%	1,373	15
Total Pumping Plant	1,341,212		119,134	
WATER TREATMENT PLANT				
Structures and Improvements (331)	291,077	2.50%	27,728	16
Water Treatment Equipment (332)	1,255,250	4.00%	141,460	17
Total Water Treatment Plant	1,546,327		169,188	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	154,214	1.86%	49,733	19
Transmission and Distribution Mains (343)	2,346,713	1.10%	312,060	20
Fire Mains (344)				21
Services (345)	728,849	2.50%	95,922	22
Meters (346)	129,819	6.25%	76,128	23
Hydrants (348)	399,776	1.85%	51,573	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	3,759,371		585,416	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					285,167	3
314					133,276	4
315					0	5
316					102,658	6
317					0	7
	0	0	0	0	521,101	
321					347,090	8
322					0	9
323					43,425	10
324					0	11
325	21,478				1,003,740	12
326					0	13
327					0	14
328					44,613	15
	21,478	0	0	0	1,438,868	
331					318,805	16
332					1,396,710	17
	0	0	0	0	1,715,515	
341					0	18
342					203,947	19
343	4,649				2,654,124	20
344					0	21
345	790				823,981	22
346	59,330				146,617	23
348					451,349	24
349					0	25
	64,769	0	0	0	4,280,018	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	139,274	2.27%	13,012	26
Office Furniture and Equipment (391)	32,853	5.88%	3,638	27
Computer Equipment (391.1)	24,716	25.00%	19,987	28
Transportation Equipment (392)	150,994	10.56%	16,203	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	63,805	5.88%	5,142	31
Laboratory Equipment (395)	47,380	5.88%	2,024	32
Power Operated Equipment (396)	44,076	6.07%	1,623	33
Communication Equipment (397)	36,477	9.09%	11,342	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)	8,335	5.88%	830	36
Other Tangible Property (399)				37
Total General Plant	<u>547,910</u>		<u>73,801</u>	
Total accum. prov. directly assignable	7,612,321		1,051,139	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>7,612,321</u></u>		 <u><u>1,051,139</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	30,849				121,437	26
391	15,931				20,560	27
391.1					44,703	28
392					167,197	29
393					0	30
394	35,694				33,253	31
395	37,227				12,177	32
396	400				45,299	33
397	8,078				39,741	34
397.1					0	35
398	10,051				(886)	36
399					0	37
	138,230	0	0	0	483,481	
	224,477	0	0	0	8,438,983	
					0	38
	224,477	0	0	0	8,438,983	

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		175,234		175,234	1
February		158,492		158,492	2
March		170,304		170,304	3
April		180,767		180,767	4
May		193,465		193,465	5
June		231,033		231,033	6
July		236,349		236,349	7
August		221,422		221,422	8
September		203,482		203,482	9
October		204,396		204,396	10
November		183,723		183,723	11
December		186,042		186,042	12
Total for year	0	2,344,709	0	2,344,709	
Less: Measured or estimated water used in main flushing and water treatment during year				107,021	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				2,237,688	16
Less: Water sold				2,092,265	17
Losses and unaccounted for				145,423	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				10,284	21
Date of maximum: 7/31/1997					22
Cause of maximum:					23
dry weather					
Minimum gallons pumped by all methods in any one day during reporting year				3,997	24
Date of minimum: 2/5/1997					25
Total KWH used for pumping for the year				3,127,856	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 #1	16-1	1,815	19	1,800,000	No	1
WELL #3	16-2	1,800	19	1,800,000	No	2
WELL #4	30-1	1,846	15	1,800,000	No	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	#1	3,000	18	30	1
LAKE MICHIGAN	#2	7,500	34	60	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 AUSTIN ST. BS	#1 AUSTIN ST. GRD STGE	#1 BCKWSH-CLEARWELL	1
Location	8520 S. AUSTIN STREET	8520 S AUSTIN STREET	9325 S 5TH AVE	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LANE BOWLER	5
Year Installed	1955	1955	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	800	426	8,900	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	CONTINENTAL	U S MOTORS	9 10
Year Installed	1955	1955	1974	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	50	75	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 CLEARWELL	#1 RAWSON AVE. BS	#1 SHOREWELL	14
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	9170 S 5TH AVE	15
Purpose	P	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	18
Year Installed	1974	1981	1974	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,542	757	4,046	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22 23
Year Installed	1974	1981	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	50	200	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 STAND-BY CLEARWELL	#1 STAND-BY SHOREWELL	#2 AUSTIN ST-GRD STGE	1
Location	9325 S 5TH AVE	9170 S 5TH AVE	8520 S AUSTIN STREET	2
Purpose	S	S	B	3
Destination	D	T	D	4
Pump Manufacturer	LANE BOWLER	LANE & BOWLER	AURORA	5
Year Installed	1974	1974	1955	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,542	4,046	600	8
Pump Motor or Standby Engine Mfr	WAUKESHA	WAUKESHA	LOUIS ALLIS	9
Year Installed	1974	1974	1955	10
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	11
Horsepower	0	0	30	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 CLEARWELL	#2 RAWSON AVE. BS	#2 SHOREWELL	14
Location	9325 S 5TH AVE	1409 W JANAT DR	9170 S 5TH AVE	15
Purpose	P	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	18
Year Installed	1974	1981	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,694	632	4,812	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22
Year Installed	1974	1981	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	50	200	25
				26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 AUSTIN ST GRD STGE	#3 CLEARWELL	#3 RAWSON AVE. BS	1
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	1409 W JANAT DRIVE	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	5
Year Installed	1955	1974	1981	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	812	1,736	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	U S MOTORS	U S MOTORS	9 10
Year Installed	1955	1974	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	75	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 SHOREWELL	#4 CLEARWELL	#4 RAWSON AVE BS	14
Location	9170 S 5TH AVE	9325 S 5TH AVE	1409 W JANAT DRIVE	15
Purpose	P	P	B	16
Destination	T	D	D	17
Pump Manufacturer	LANE BOWLER	LANE BOWLER	AURORA	18
Year Installed	1974	1974	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,389	1,743	1,729	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22 23
Year Installed	1974	1974	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	125	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4 SHOREWELL	#5 RYAN RD BS	#5 STAND-BY RYAN RD	1
Location	9170 S 5TH AVE	9401 S 22ND STREET	9401 S 22ND STREET	2
Purpose	P	B	S	3
Destination	T	D	D	4
Pump Manufacturer	LANE BOWLER	AURORA	AURORA	5
Year Installed	1974	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,673	1,562	1,562	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	CUMMINS DIESEL	9 10
Year Installed	1974	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 RYAN RD BS	#7 CLEARWELL	#7 RYAN RD BS	14
Location	9401 S 22ND STREET	9325 S 5TH AVE	9401 S 22ND STREET	15
Purpose	B	P	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	18
Year Installed	1996	1997	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,576	3,500	1,632	21
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	MARATHON	22 23
Year Installed	1996	1997	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	250	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#8 CLEARWELL	#8 RYAN RD BS	#8 SHOREWELL	1
Location	9325 S 5TH AVE	9401 S 22ND STREET	9170 S 5TH AVE	2
Purpose	P	B	P	3
Destination	D	D	T	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1985	1996	1985	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,889	1,608	4,625	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	U S MOTORS	9 10
Year Installed	1985	1996	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	60	200	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AUSTIN ST BS	CEDAR HILLS	HOWELL AVE.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1995	1974	1962	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	168	168	6
Total capacity in gallons	500,000	200,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	13.5000	13.5000	13.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PUETZ RD	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1996	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	188	0	0	6
Total capacity in gallons	6,500,000	478,000	1,363,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	13.5000	13.5000	13.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	853				853
P	D	4.000	412				412
A	D	6.000	1,593				1,593
M	D	6.000	70,108				70,108
P	D	6.000	7,906	95			8,001
A	D	8.000	1,487				1,487
M	D	8.000	84,653				84,653
P	D	8.000	180,017	16,844			196,861
M	D	10.000	1,132				1,132
A	D	12.000	4,119				4,119
M	D	12.000	140,829		420		140,409
P	D	12.000	31,582	3,553			35,135
M	D	16.000	81,325	7,327			88,652
M	D	18.000	208				208
M	D	20.000	72,864	617			73,481
M	D	24.000	23,302	2,177			25,479
M	D	30.000	4,013				4,013
M	T	30.000	5,055				5,055
Total Within Municipality			711,458	30,613	420	0	741,651
M	D	4.000	2,547				2,547
P	D	4.000	142				142
P	D	6.000	16,095				16,095
P	D	8.000	57,042	4,985			62,027
P	D	12.000	38,992				38,992
M	D	16.000	14,225				14,225
Total Outside of Municipality			129,043	4,985	0	0	134,028
Total Utility			840,501	35,598	420	0	875,679

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	1,537				1,537		1
M	1.000	4,096	72	9		4,159		2
P	1.000	1,258	204			1,462		3
P	1.250	59	43			102		4
M	1.250	237	31			268		5
M	1.500	51				51		6
P	1.500	32				32		7
P	2.000	65				65		8
M	2.000	166				166		9
M	3.000	7				7		10
M	4.000	49				49		11
P	4.000	0	11			11		12
M	6.000	24				24		13
P	6.000	18	1			19		14
P	8.000	18				18		15
M	8.000	19				19		16
M	10.000	2				2		17
M	12.000	5				5		18
Total Utility		7,643	362	9	0	7,996	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	7,214	305	305	0	7,214	798	1
0.750	59	10	8	8	69	14	2
1.000	220	59	21	(8)	250	137	3
1.250	18	0	0	0	18	0	4
1.500	136	41	33	0	144	76	5
2.000	191	81	62	0	210	171	6
3.000	22	4	4	0	22	12	7
4.000	8	1	0	0	9	8	8
6.000	6	0	0	0	6	3	9
8.000	6	0	0	0	6	4	10
10.000	5	0	0	0	5	5	11
Total:	7,885	501	433	0	7,953	1,228	

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	6,711	184	0	8	0	311	7,214	1
0.750	5	32	0	3	1	28	69	2
1.000	3	149	4	7	1	86	250	3
1.250	0	15	0	1	0	2	18	4
1.500	1	106	2	12	0	23	144	5
2.000	1	157	4	12	2	34	210	6
3.000	0	9	4	6	0	3	22	7
4.000	0	4	4	1	0	0	9	8
6.000	0	0	2	2	2	0	6	9
8.000	0	2	2	0	2	0	6	10
10.000	0	0	2	0	3	0	5	11
Total:	6,721	658	24	52	11	487	7,953	

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	288	12			300	1
Within Municipality	1,479	61			1,540	2
Total Fire Hydrants	1,767	73	0	0	1,840	
Flushing Hydrants						
	0				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: 2,717
 Number of distribution system valves end of year: 2,305
 Number of distribution valves operated during year: 125

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 631: DECREASE DUE TO LAST YEAR'S ROOF REPAIRS
ACCOUNT 633: INCREASE DUE TO LOW LIFT AND HIGH LIFT PUMP REPAIRS
ACCOUNT 641: DECREASE DUE TO BETTER WATER QUALITY AND NEW, LONGER INTAKE
ACCOUNT 651: DECREASE DUE TO LAST YEAR'S ROOF REPAIRS
ACCOUNT 652: INCREASE DUE TO REPAIRS ON COAG CONTROL REBUILT, SLUICE GATE REPAIR, ANTHRACITE COAL ADDED TO FILTERS, REPAIR OF FLOC DRIVE, REPAIR OF HATCHES, LADDERS AND VENT PIPES ON CHLORINE CONTACT TANK, REPAIR OF VALVE ACTUATORS, REPAIR VALVE FOR FILTER AND BACKWASH VALVE
ACCOUNT 662: INCREASE IS DUE TO LOCATING SERVICES
ACCOUNT 673: DECREASE DUE TO LAST YEAR'S CONCRETE ROAD RESTORATION

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

Line 9: Other tax rate - Non-Local = MMSD

Water Utility Plant in Service (Page W-08)

MISCELLANEOUS EQUIPMENT (398): RETIREMENTS ARE GREATER THAN \$10,000 BECAUSE RETIREMENT OF ALL ASSETS LESS THAN OR EQUAL TO \$1,000 WERE RETIRED IN 1997. REFERENCE 3/18/97 LETTER DWCCA-4310-CEM.

LAKE, RIVER AND OTHER INTAKES (313): ADDITIONAL COSTS FROM 7500 FOOT LAKE MICHIGAN INTAKE, SLUICE GATE AND TRAVELING SCREEN.

LABORATORY EQUIPMENT (395): RETIREMENTS ARE GREATER THAN \$10,000 BECAUSE RETIREMENT OF ALL ASSETS LESS THAN OR EQUAL TO \$1,000 WERE RETIRED IN 1997. REFERENCE 3/18/97 LETTER DWCCA-4310-CEM.

STRUCTURES AND IMPROVEMENTS (390): ADDITIONAL COST FOR HEADQUARTERS BUILDING HVAC AND HEATING UPGRADE.

STRUCTURES AND IMPROVEMENTS (390): RETIREMENTS ARE GREATER THAN \$10,000 BECAUSE OF RETIREMENT OF ALL ASSETS LESS THAN OR EQUAL TO \$1,000 WERE RETIRED IN 1997. REFERENCE 3/18/97 LETTER DWCCA-4310-CEM.

OFFICE FURNITURE AND EQUIPMENT (391): RETIREMENTS ARE GREATER THAN \$10,000 BECAUSE OF RETIREMENT OF ALL ASSETS LESS THAN OR EQUAL TO \$1,000 WERE RETIRED IN 1997. REFERENCE 3/18/97 LETTER DWCCA-4310-CEM.

TOOLS, SHOP AND GARAGE EQUIPMENT (394): RETIREMENTS ARE GREATER THAN \$10,000 BECAUSE OF RETIREMENT OF ALL ASSETS LESS THAN OR EQUAL TO \$1,000 WERE RETIRED IN 1997. REFERENCE 3/18/97 LETTER DWCCA-4310-CEM.

ELECTRIC PUMPING EQUIPMENT (325): ADDITIONAL HIGH LIFT PUMP AND CONTROL VALVE WERE ADDED AND LOW LIFT PUMP #2 WERE REPLACED.

ELECTRIC PUMPING EQUIPMENT (325): RETIREMENT OF THE OLD LOW LIFT PUMP #2, ONE VERTICLE TURBINE PUMP AT THE LOW LIFT AND ONE GOLDEN ANDERSON VALVE.

WATER TREATMENT EQUIPMENT (332): ADDITION OF SEVEN PARTICLE COUNTERS.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

Line 36: Balance end-of-year is a negative number because retirement of all assets less than or equal to \$1,000 were retired in 1997. Reference 3/18/97 letter DWCCA-4310-CEM.

Water Mains (Page W-17)

WATER MAINS ARE FINANCED THROUGH DEVELOPER CONTRIBUTIONS, SPECIAL ASSESSMENTS, (FRONT FOOT METHODOLOGY) AND UTILITY FUNDS. THE INTEREST RATE FOR DEFERRED ASSESSMENTS IS 7.0%.

Water Services (Page W-18)

SERVICES ARE FINANCED THROUGH DEVELOPER CONTRIBUTIONS AND SPECIAL ASSESSMENTS.

Hydrants and Distribution System Valves (Page W-20)

LACK OF MANPOWER PREVENTED US FROM REACHING OUR 1997 VALVE OPERATIONS GOAL. HOWEVER, WE HAVE MADE A COMMITMENT IN 1998 AND PLAN TO OPERATE ALL VALVES. WE HAVE OPERATED OVER 1,000 THUS FAR IN 1998.
