



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PORT WASHINGTON WATER UTILITY

Principal Office: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

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: PORT WASHINGTON WATER UTILITY

Utility Address: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

When was utility organized? 12/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MARK GRAMS
Title: CITY ADMINISTRATOR

Office Address:
100 W. GRAND AVENUE
PORT WASHINGTN, WI 53074

Telephone: (414) 284 - 5585

Fax Number: (414) 284 - 3760

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP
Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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., LLP
Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 3/13/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAVID EWIG

Title: SUPERINTENDENT

Office Address:

100 W. GRAND AVENUE
PORT WASHINGTN, WI 53074

Telephone: (414) 284 - 5585

Fax Number: (414) 284 - 3760

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MARK GOTTLIEB
 - HAROLD MATTHEWS
 - TED NEITZKE
 - DOUGLAS ORTYN
 - ARMIN SCHWANZ
 - TIMOTHY VOELLER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,875,463	1,555,893	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	781,707	749,674	2
Depreciation Expense (403)	179,460	172,588	3
Amortization Expense (404-407)	0		4
Taxes (408)	257,281	257,404	5
Total Operating Expenses	1,218,448	1,179,666	
Net Operating Income	657,015	376,227	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	657,015	376,227	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	12,000		9
Interest and Dividend Income (419)	122,878	16,171	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	134,878	16,171	
Total Income	791,893	392,398	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	791,893	392,398	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)	18,313	14,848	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	306,266	196,722	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)	47,975		19
Total Interest Charges	276,604	211,570	
Net Income	515,289	180,828	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,152,394	967,444	20
Balance Transferred from Income (433)	515,289	180,828	21
Miscellaneous Credits to Surplus (434)	0	4,122	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)	1,667,683	1,152,394	

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):		
Antenna rental income	12,000	4
Total (Acct. 418):	12,000	
Interest and Dividend Income (419):		
Interest earned on special assessments and investments	122,878	5
Total (Acct. 419):	122,878	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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 and 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	1,875,463	0	0	0	1,875,463	1
Less: interdepartmental sales	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,875,463	0	0	0	1,875,463	

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	380,656		380,656	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	19,436		19,436	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	400,092	0	400,092	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,129,343	9,943,015	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,817,227	2,636,917	2
Net Utility Plant	10,312,116	7,306,098	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,312,116	7,306,098	
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)	30,168	33,572	8
Special Funds (125-128)	0		9
Total Other Property and Investments	30,168	33,572	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	397,016	184,653	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	1,208,464	3,791,811	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	158,017	126,715	15
Other Accounts Receivable (143)	229	(125)	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	45,813	29,881	18
Materials and Supplies (151-163)	28,815	29,972	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,838,354	4,162,907	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	66,202	68,211	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	66,202	68,211	
Total Assets and Other Debits	12,246,840	11,570,788	

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)	2,033,297	2,033,297	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,667,683	1,152,394	28
Total Proprietary Capital	3,700,980	3,185,691	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	5,392,152	5,575,964	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	5,392,152	5,575,964	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)			33
Payables to Municipality (233)	469,003	107,365	34
Customer Deposits (235)			35
Taxes Accrued (236)	229,425	345,425	36
Interest Accrued (237)	25,519	40,495	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	88,178	85,657	41
Total Current and Accrued Liabilities	812,125	578,942	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,341,583	2,230,191	49
Total Liabilities and Other Credits	12,246,840	11,570,788	

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)	10,006,611	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)	3,122,732				7
Total Utility Plant	13,129,343	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,817,227	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	2,817,227	0	0	0	
Net Utility Plant	10,312,116	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	2,636,917				2,636,917	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	179,460				179,460	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,350				9,350	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	188,810	0	0	0	188,810	13
Debits during year						14
Book cost of plant retired	8,500				8,500	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	8,500	0	0	0	8,500	19
Balance End of Year	2,817,227	0	0	0	2,817,227	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):				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 (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)	28,815	29,972
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	28,815	29,972

**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)				
1985 and 1986 G. O. Debt	2,457	428	18,634	1
1996 BAN's	15,856	428	47,568	2
Total			66,202	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,033,297	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,033,297</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)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				<u><u>0</u></u>

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)					
1986 G. O. Debt	07/01/1986	12/01/2007	7.00%	1,490,000	1
1996 BAN's	12/02/1996	12/01/2001	5.00%	3,660,000	2
1985 G. O. Debt	09/01/1985	10/01/2000	8.00%	242,152	3
Total for Account 223				<u>5,392,152</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	345,425	1
Accruals:		
Charged water department expense	249,281	2
Charged electric department expense		3
Charged sewer department expense	4,662	4
Other (explain):		
NONE		5
Total Accruals and other credits	253,943	
Taxes paid during year:		
County, state and local taxes	346,283	6
Social Security taxes	21,093	7
PSC Remainder Assessment	2,567	8
Other (explain):		
NONE		9
Total payments and other debits	369,943	
Balance end of year	229,425	

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)					
1985 G.O. Bonds	2,314	27,350	27,767	1,897	2
1986 G.O. Bonds	10,731	127,941	128,775	9,897	3
1996 BAN's	27,450	150,975	164,700	13,725	4
Subtotal	40,495	306,266	321,242	25,519	
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	40,495	306,266	321,242	25,519	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,230,191					2,230,191	1
Add credits during year:							
For Services	50,400					50,400	2
For Mains	52,232					52,232	3
Other (specify):							
Hydrants	8,760					8,760	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,341,583	0	0	0	0	2,341,583	
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	30,168	2
Total (Acct. 124):	30,168	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		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	158,017	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	158,017	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Miscellaneous invoices	229	15
Total (Acct. 143):	229	

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)
Receivables from Municipality (145):		
Receivable from sewer utility	42,156	16
Additional Public Fire Protection	3,657	17
Total (Acct. 145):	45,813	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
Payable to sewer utility	6,061	24
Payroll and benefits	91,371	25
Antenna rental receivable	12,000	26
Interest payable to municipal fund	164,700	27
Cost of land purchased for new water tower	37,500	28
Construction costs allocated and miscellaneous	157,371	29
Total (Acct. 233):	469,003	
Other Deferred Credits (253):		
NONE		30
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,889,138	0	0	0	9,889,138	1
Materials and Supplies	29,393	0	0	0	29,393	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,727,072	0	0	0	2,727,072	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,285,887	0	0	0	2,285,887	6
Other (specify):					0	7
Average Net Rate Base	4,905,572	0	0	0	4,905,572	
Net Operating Income	657,015	0	0	0	657,015	8
Net Operating Income as a percent of Average Net Rate Base	13.39%	N/A	N/A	N/A	13.39%	

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	2,033,297	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,410,038	3
Other (Specify):		4
Total Average Proprietary Capital	3,443,335	
Net Income		
Net Income	515,289	5
Percent Return on Proprietary Capital	14.96%	

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.

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)

December 10, 1998

Mr. Mark Grams, City Administrator
Port Washington Water Utility
100 West Grand Avenue
Port Washington, WI 53074

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-4780-JPL

Dear Mr. Grams:

By letter order dated December 26, 1996, a revised schedule of depreciation rates was certified for your use, to be effective on January 1, 1997. Based upon depreciation rates in column (c) of page W-10, these revised rates were 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 contact me at (608) 266-1282.

Sincerely,

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

JPL:tlk:w:\compl\luckow\other\letters\Port Washington.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,849,737	1
Total Sales of Water	1,849,737	
Other Operating Revenues		
Forfeited Discounts (470)	6,061	2
Miscellaneous Service Revenues (471)	2,022	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,643	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,726	
Total Operating Revenues	1,875,463	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	8,355	8
Pumping Expenses (620-633)	188,226	9
Water Treatment Expenses (640-652)	213,338	10
Transmission and Distribution Expenses (660-678)	164,399	11
Customer Accounts Expenses (901-905)	19,052	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	188,337	14
Total Operation and Maintenance Expenses	781,707	
Other Operating Expenses		
Depreciation Expense (403)	179,460	15
Amortization Expense (404-407)		16
Taxes (408)	257,281	17
Total Other Operating Expenses	436,741	
Total Operating Expenses	1,218,448	
NET OPERATING INCOME	657,015	

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	4	25	264	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	25	264	
Metered Sales to General Customers (461)				
Residential	3,525	200,258	821,981	4
Commercial	240	55,451	181,145	5
Industrial	33	154,261	347,837	6
Total Metered Sales to General Customers (461)	3,798	409,970	1,350,963	
Private Fire Protection Service (462)	25		24,836	7
Public Fire Protection Service (463)	1		394,239	8
Other Sales to Public Authorities (464)	32	25,387	79,435	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,860	435,382	1,849,737	

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)	394,239	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)	394,239	
Forfeited Discounts (470):		
Customer late payment charges	6,061	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,061	
Miscellaneous Service Revenues (471):		
Reconnections and miscellaneous sales, permits	2,022	7
Total Miscellaneous Service Revenues (471)	2,022	
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	10,502	10
Other (specify):		
Miscellaneous, bulk water, sale of junk	7,141	11
Total Other Water Revenues (474)	17,643	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	8,355	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	8,355	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,295	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	64,181	17
Pumping Labor and Expenses (624)	97,851	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	782	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	2,753	22
Maintenance of Structures and Improvements (631)	66	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	13,298	25
Total Pumping Expenses	188,226	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	9,056	26
Chemicals (641)	18,504	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)	136,744	28
Miscellaneous Expenses (643)	2,391	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	2,968	31
Maintenance of Structures and Improvements (651)	30,978	32
Maintenance of Water Treatment Equipment (652)	12,697	33
Total Water Treatment Expenses	213,338	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	4,506	34
Storage Facilities Expenses (661)	1,977	35
Transmission and Distribution Lines Expenses (662)	54,606	36
Meter Expenses (663)	7,730	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	1,481	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	13,022	43
Maintenance of Transmission and Distribution Mains (673)	58,882	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	14,735	46
Maintenance of Meters (676)	1,338	47
Maintenance of Hydrants (677)	6,102	48
Maintenance of Miscellaneous Plant (678)	20	49
Total Transmission and Distribution Expenses	164,399	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	3,515	51
Customer Records and Collection Expenses (903)	15,537	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	19,052	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,578	56
Office Supplies and Expenses (921)	8,148	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	14,510	59
Property Insurance (924)	24,831	60
Injuries and Damages (925)	6,307	61
Employee Pensions and Benefits (926)	114,406	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,557	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	188,337	
 Total Operation and Maintenance Expenses	781,707	

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		230,283	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,662	2
Net property tax equivalent		225,621	
Social Security		29,093	3
PSC Remainder Assessment		2,567	4
Other (specify): NONE			5
Total tax expense		257,281	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208160				3
County tax rate	mills		2.666180				4
Local tax rate	mills		7.284630				5
School tax rate	mills		14.031930				6
Voc. school tax rate	mills		2.108170				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.299070				10
Less: state credit	mills		2.400080				11
Net tax rate	mills		23.898990				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.284630				14
Combined School Tax Rate	mills		16.140100				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.424730				17
Total Tax Rate	mills		26.299070				18
Ratio of Local and School Tax to Total	dec.		0.890706				19
Total tax net of state credit	mills		23.898990				20
Net Local and School Tax Rate	mills		21.286965				21
Utility Plant, Jan. 1	\$	9,943,014	9,943,014				22
Materials & Supplies	\$	29,972	29,972				23
Subtotal	\$	9,972,986	9,972,986				24
Less: Plant Outside Limits	\$	371,357	371,357				25
Taxable Assets	\$	9,601,629	9,601,629				26
Assessment Ratio	dec.		0.960800				27
Assessed Value	\$	9,225,245	9,225,245				28
Net Local & School Rate	mills		21.286965				29
Tax Equiv. Computed for Current Year	\$	196,377	196,377				30
Tax Equivalent per 1994 PSC Report	\$	230,283					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	230,283					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)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	13,780		6
Lake, River and Other Intakes (313)	467,509		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	14,009		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	495,298	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	98,980		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	491,201		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	18,618		20
Total Pumping Plant	608,799	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,900	37,500	21
Structures and Improvements (331)	1,629,442		22
Water Treatment Equipment (332)	461,879		23
Total Water Treatment Plant	2,093,221	37,500	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,799		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)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			13,780	6
Lake, River and Other Intakes (313)			467,509	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			14,009	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	495,298	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			98,980	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			491,201	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,618	20
Total Pumping Plant	0	0	608,799	
WATER TREATMENT PLANT				
Land and Land Rights (330)			39,400	21
Structures and Improvements (331)			1,629,442	22
Water Treatment Equipment (332)			461,879	23
Total Water Treatment Plant	0	0	2,130,721	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,799	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,043,216		26
Transmission and Distribution Mains (343)	4,055,492	52,232	27
Fire Mains (344)			28
Services (345)	553,688	52,448	29
Meters (346)	455,923	30,692	30
Hydrants (348)	345,659	21,148	31
Other Transmission and Distribution Plant (349)	881		32
Total Transmission and Distribution Plant	6,467,658	156,520	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	4,925	86	35
Computer Equipment (391.1)			36
Transportation Equipment (392)	44,215	40,000	37
Stores Equipment (393)	1,242		38
Tools, Shop and Garage Equipment (394)	28,083	1,945	39
Laboratory Equipment (395)	14,440	7,395	40
Power Operated Equipment (396)			41
Communication Equipment (397)	13,474		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	310		44
Other Tangible Property (399)			45
Total General Plant	106,689	49,426	
Total utility plant in service directly assignable	9,771,665	243,446	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	9,771,665	243,446	

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)			1,043,216 26
Transmission and Distribution Mains (343)			4,107,724 27
Fire Mains (344)			0 28
Services (345)			606,136 29
Meters (346)	7,500		479,115 30
Hydrants (348)	1,000		365,807 31
Other Transmission and Distribution Plant (349)			881 32
Total Transmission and Distribution Plant	8,500	0	6,615,678
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,011 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			84,215 37
Stores Equipment (393)			1,242 38
Tools, Shop and Garage Equipment (394)			30,028 39
Laboratory Equipment (395)			21,835 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			13,474 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			310 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	156,115
Total utility plant in service directly assignable	8,500	0	10,006,611
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,500	0	10,006,611

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)	7,263	1.00%	138	2
Lake, River and Other Intakes (313)	112,345	1.33%	6,218	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	4,616	1.33%	186	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	124,224		6,542	
PUMPING PLANT				
Structures and Improvements (321)	25,400	2.00%	1,980	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	215,584	2.86%	14,048	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	17,130	3.86%	719	15
Total Pumping Plant	258,114		16,747	
WATER TREATMENT PLANT				
Structures and Improvements (331)	748,460	2.08%	45,692	16
Water Treatment Equipment (332)	399,308	3.23%	14,919	17
Total Water Treatment Plant	1,147,768		60,611	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	303,561	0.77%	20,030	19
Transmission and Distribution Mains (343)	286,244	0.77%	31,428	20
Fire Mains (344)				21
Services (345)	170,487	2.22%	12,874	22
Meters (346)	219,713	4.00%	18,701	23
Hydrants (348)	45,388	1.54%	5,478	24
Other Transmission and Distribution Plant (349)	346	5.00%	44	25
Total Transmission and Distribution Plant	1,025,739		88,555	

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					7,401	2
313					118,563	3
314					0	4
315					0	5
316					4,802	6
317					0	7
	0	0	0	0	130,766	
321					27,380	8
322					0	9
323					0	10
324					0	11
325					229,632	12
326					0	13
327					0	14
328					17,849	15
	0	0	0	0	274,861	
331					794,152	16
332					414,227	17
	0	0	0	0	1,208,379	
341					0	18
342					323,591	19
343					317,672	20
344					0	21
345					183,361	22
346	7,500				230,914	23
348	1,000				49,866	24
349					390	25
	8,500	0	0	0	1,105,794	

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)				26
Office Furniture and Equipment (391)	3,796	12.50%	621	27
Computer Equipment (391.1)				28
Transportation Equipment (392)	58,006	15.00%	12,632	29
Stores Equipment (393)	718	6.67%	83	30
Tools, Shop and Garage Equipment (394)	4,625	4.76%	1,383	31
Laboratory Equipment (395)	4,528	4.00%	725	32
Power Operated Equipment (396)		0.00%		33
Communication Equipment (397)	9,399	6.67%	899	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)		4.00%	12	36
Other Tangible Property (399)				37
Total General Plant	81,072		16,355	
Total accum. prov. directly assignable	2,636,917		188,810	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 2,636,917		 188,810	

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					0	26
391					4,417	27
391.1					0	28
392					70,638	29
393					801	30
394					6,008	31
395					5,253	32
396					0	33
397					10,298	34
397.1					0	35
398					12	36
399					0	37
	0	0	0	0	97,427	
	8,500	0	0	0	2,817,227	
					0	38
	8,500	0	0	0	2,817,227	

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		40,482		40,482	1
February		36,778		36,778	2
March		41,974		41,974	3
April		39,420		39,420	4
May		44,590		44,590	5
June		47,011		47,011	6
July		44,468		44,468	7
August		42,073		42,073	8
September		42,052		42,052	9
October		42,408		42,408	10
November		38,164		38,164	11
December		37,381		37,381	12
Total for year	0	496,801	0	496,801	
Less: Measured or estimated water used in main flushing and water treatment during year				6,562	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				490,239	16
Less: Water sold				435,382	17
Losses and unaccounted for				54,857	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				1,794	21
Date of maximum: 7/7/1997					22
Cause of maximum:					23
Warm Weather					
Minimum gallons pumped by all methods in any one day during reporting year				890	24
Date of minimum: 12/27/1997					25
Total KWH used for pumping for the year				885,066	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)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MIGHIGAN - 2	#1	2,500	30	16	1
LAKE MICHIGAN - 1	#1	3,450	38	18	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	0	4452264	4452264A	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	WORTHINGTON	WORTHINGTON	5
Year Installed	1949	1969	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	720	720	8
Pump Motor or Standby Engine Mfr	F M	US	US	9 10
Year Installed	1949	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4452264B	580296	581529	14
Location	1969	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	FM	F M	18
Year Installed	1969	1949	1949	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	720	800	1,150	21
Pump Motor or Standby Engine Mfr	US	FM	F M	22 23
Year Installed	1969	1949	1949	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	75	15	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	582643	582644	K2X107886	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	FM	WORTHINGTON	5
Year Installed	1949	1949	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	800	8
Pump Motor or Standby Engine Mfr	FM	FM	US	10
Year Installed	1949	1949	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	205	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Y452226	Y4522267	Y452265	14
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1969	1969	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	2,800	900	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1969	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	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	DIVISION STREET	NORTH SIDE BENJAMIN	THOMAS DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1963	1963	1986	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	85	96	322	6
Total capacity in gallons	200,000	200	600	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	500.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	WEST SIDE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	99		6
Total capacity in gallons	500		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	3.000	4				4
M	D	4.000	29,144				29,144
M	D	6.000	78,769		2,740		76,029
P	D	6.000	1,738	204			1,942
M	D	8.000	40,934		2,620		38,314
P	D	8.000	32,277	842			33,119
M	D	10.000	38,107		1,559		36,548
P	D	10.000	2,730	98			2,828
P	D	12.000	26,219				26,219
M	D	16.000	1,682				1,682
P	D	16.000	3,780	7,945			11,725
M	D	24.000	80				80
Total Within Municipality			255,464	9,089	6,919	0	257,634
Total Utility			255,464	9,089	6,919	0	257,634

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	1,250		34		1,216		1
M	0.750	912				912		2
P	1.000	193	77			270		3
M	1.000	663				663		4
L	1.000	5				5		5
P	1.250	20				20		6
M	1.500	33				33		7
P	1.500	10				10		8
P	2.000	10				10		9
M	2.000	15				15		10
M	3.000	9				9		11
M	3.500	1				1		12
P	4.000	7				7		13
M	4.000	13				13		14
M	6.000	7				7		15
P	6.000	30				30		16
P	8.000	73				73		17
P	10.000	3				3		18
Total Utility		3,254	77	34	0	3,297	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	2,275	325	128	(1)	2,471	1	1
0.750	1,390	55	13		1,432	32	2
1.000	38	11			49	3	3
1.250	20		3		17	2	4
1.500	34	1	1		34	12	5
2.000	42		1		41	12	6
3.000	14	3	3		14	3	7
4.000	11	1	1		11		8
6.000	1				1		9
Total:	3,825	396	150	(1)	4,070	65	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,183	100	3	2		183	2,471	1
0.750	1,304	97	4	11		16	1,432	2
1.000	8	24	3	5		9	49	3
1.250		14	2	1			17	4
1.500	5	17	1	10		1	34	5
2.000		23	10	8		0	41	6
3.000		1	7	6			14	7
4.000	4	1	3	3			11	8
6.000		1					1	9
Total:	3,504	278	33	46	0	209	4,070	

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	423	21	13		431	2
Total Fire Hydrants	423	21	13	0	431	
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:	431
Number of distribution system valves end of year:	1,498
Number of distribution valves operated during year:	290

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 641 - Costs were high in 1996 due to control of mussels.

Account 926 - decrease in retirement.

Water Utility Plant in Service (Page W-08)

Account 392 - purchased backhoe from municipality

Account 395 - Chlorine sampler \$4,785, Scaleton scales \$325, and gas control valve - chlorine \$2285.

Account 330 - purchased land from municipality for new water tower

Water Mains (Page W-17)

Mains added were paid for by developers.

Water Services (Page W-18)

New services were contributed by developers.

Hydrants and Distribution System Valves (Page W-20)

Hydrants added were contributed by developers.

Due to construction and time constraints half the distribution valves were not operated this year as required. An attempt will be made in 1998 to get back on schedule of operating half the valves during the year.
