



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITEWATER MUNICIPAL WATER UTILITY

Principal Office: 312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

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: WHITEWATER MUNICIPAL WATER UTILITY

Utility Address: 312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

When was utility organized? 12/30/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DOUG SAUBERT

Title: FINANCE DIRECTOR

Office Address:

312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

Telephone: (414) 473 - 0508 EXT 180

Fax Number: (414) 473 - 0589

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: MR RUSSELL A HISSOM

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY
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: 3/6/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DEAN R FISCHER

Title: PUBLIC WORKS DIRECTOR

Office Address:

312 W WHITEWATER ST
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (414) 473 - 0500 EXT 240

Fax Number: (414) 473 - 0589

E-mail Address:

Name: MR DOUG SAUBERT

Title: FINANCE DIRECTOR

Office Address:

312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

Telephone: (414) 473 - 0580 EXT 180

Fax Number: (414) 473 - 0589

E-mail Address:

Name: MR GARY W BODEN

Title: CITY MANAGER

Office Address:

312 W WHITEWATER ST
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (414) 473 - 0500 EXT 200

Fax Number: (414) 473 - 0589

E-mail Address:

Name: MR RICHARD A FERRO

Title: WATER SUPERINTENDENT

Office Address:

312 W WHITEWATER ST
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (414) 473 - 0543

Fax Number: (414) 473 - 0589

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MRS THERESA A LEE

Title: TREASURER

Office Address:

312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

Telephone: (414) 473 - 0580 EXT 182

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	985,189	811,032	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	506,520	362,626	2
Depreciation Expense (403)	139,954	97,940	3
Amortization Expense (404-407)	0		4
Taxes (408)	131,117	130,257	5
Total Operating Expenses	777,591	590,823	
Net Operating Income	207,598	220,209	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	207,598	220,209	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	33,445	19,661	10
Miscellaneous Nonoperating Income (421)	0	333	11
Total Other Income	33,445	19,994	
Total Income	241,043	240,203	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	241,043	240,203	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	171,372	150,821	14
Amortization of Debt Discount and Expense (428)	9,859	8,741	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)			19
Total Interest Charges	181,231	159,562	
Net Income	59,812	80,641	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	959,419	878,778	20
Balance Transferred from Income (433)	59,812	80,641	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)	1,019,231	959,419	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments-Checking Account	33,445	5
Total (Acct. 419):	33,445	
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				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					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	985,189	0	0	0	985,189	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	985,189	0	0	0	985,189	

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	200,772		200,772	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	200,772	0	200,772	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,612,225	6,735,768	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,465,708	1,351,893	2
Net Utility Plant	8,146,517	5,383,875	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	313,666	307,978	7
Total Other Property and Investments	313,666	307,978	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,319	16,697	8
Temporary Cash Investments (132)	170,087	1,972	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	225,579	157,763	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	163,794	73,064	14
Materials and Supplies (150)	34,098	33,207	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	599,877	282,703	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	80,657	69,387	18
Extraordinary Property Losses (182)	29,445	29,445	19
Other Deferred Debits (183)	0		20
Total Deferred Debits	110,102	98,832	
Total Assets and Other Debits	9,170,162	6,073,388	

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)	457,818	457,818	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,019,231	959,419	23
Total Proprietary Capital	1,477,049	1,417,237	
LONG-TERM DEBT			
Bonds (221)	2,945,000	2,280,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	2,945,000	2,280,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	225,786	58,690	28
Payables to Municipality (233)	29,298	9,281	29
Customer Deposits (235)			30
Taxes Accrued (236)	106,017	113,174	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	51,217	48,197	33
Total Current and Accrued Liabilities	412,318	229,342	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,335,795	2,146,809	41
Total Liabilities and Other Credits	9,170,162	6,073,388	

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)	9,424,685	0	0	0	1
Utility Plant Purchased or Sold (102)	0				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)	187,540				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	9,612,225	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,465,708	0	0	0	10
Total Accumulated Provision	1,465,708	0	0	0	
Net Utility Plant	8,146,517	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,351,893				1,351,893	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	139,954				139,954	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,321				4,321	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	144,275	0	0	0	144,275	13
Debits during year						14
Book cost of plant retired	30,460				30,460	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	30,460	0	0	0	30,460	19
Balance End of Year	1,465,708	0	0	0	1,465,708	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	34,098	33,207	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	34,098	33,207	

**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)				
1991 Revenue Bonds	2,296	182	37,450	1
1995 Revenue Bonds	4,182	182	25,459	2
1997 Revenue BANs	3,381	182	17,748	3
Total			80,657	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	457,818	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>457,818</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Revenue Bonds	12/01/1991	07/01/2016	7.00%	980,000	1
1995 Revenue Bonds	04/01/1995	07/01/2005	6.00%	1,180,000	2
1997 Revenue Bonds	05/01/1997	07/01/2001	5.00%	785,000	3
Total Bonds (Account 221):				2,945,000	

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)
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	113,174	1
Accruals:		
Charged water department expense	131,117	2
Charged electric department expense		3
Charged sewer department expense	1,822	4
Other (explain):		
NONE		5
Total Accruals and other credits	132,939	
Taxes paid during year:		
County, state and local taxes	116,512	6
Social Security taxes	15,339	7
PSC Remainder Assessment	1,088	8
Other (explain):		
Overpayment of 1996 Taxes	7,157	9
Total payments and other debits	140,096	
Balance end of year	106,017	

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)					
1991 Revenue Bond		72,910	72,910	0	1
1995 Revenue Bond		74,580	74,580	0	2
1997 Revenue BAN's		23,882	23,882	0	3
Subtotal	0	171,372	171,372	0	
Advances from Municipality (223)					
NONE				0	4
Subtotal	0	0	0	0	
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	0	171,372	171,372	0	

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	2,146,809					2,146,809	1
Add credits during year:							
For Services						0	2
For Mains	2,188,986					2,188,986	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,335,795	0	0	0	0	4,335,795	
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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Water Reserve Fund	250,266	3
Water Debt Service Fund	63,400	4
Total (Acct. 125):	313,666	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	225,579	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	225,579	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Accounts Receivable-Municipality	88,092	13
Accounts Receivable-Sewer	12,128	14
Due From-Sewer	63,380	15
Due From-General Fund	194	16
Total (Acct. 145):	163,794	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
Loss on Advance Refunding	29,445	18
Total (Acct. 182):	29,445	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
Due to Capital Projects Fund	29,000	20
Accounts Payable-Municipality	109	21
Due to Sewer Utility	189	22
Total (Acct. 233):	29,298	
Other Deferred Credits (253):		
NONE		23
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	7,843,949	0	0	0	7,843,949	1
Materials and Supplies	33,652	0	0	0	33,652	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,408,800	0	0	0	1,408,800	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,241,302	0	0	0	3,241,302	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,227,499	0	0	0	3,227,499	
Net Operating Income	207,598	0	0	0	207,598	8
Net Operating Income as a percent of Average Net Rate Base						
	6.43%	N/A	N/A	N/A	6.43%	

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	457,818	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	989,325	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,447,143	
Net Income		
Net Income	59,812	5
 Percent Return on Proprietary Capital	 4.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

To Fort Medical Clinic on West side of Whitewater - 12" main 848' and 66' of 6" main

4. Estimated changes in revenues due to rate changes.

Step II increase went into effect on 6/1/97. \$54,000 for the year.

5. Obligations incurred or assumed, excluding commercial paper.

Issued 785,000 of Revenue Bonds to finance Main St. 12" water main replacement.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

1. Replaced 6577 ft of 4", 8" and 10" main with 12" main in conjunction with the rebuilding of State HWY 12 (Main St.) during the Spring/Summer of 1997.

2. LS Power plant went operational (certified) in July 1997. They are the largest (should be) water customer.

FINANCIAL SECTION FOOTNOTES

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

PSC Authorization date: January 1995

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

November 5, 1998

Mr. Doug Saubert, Finance Director
Whitewater Municipal Water Utility
312 Whitewater Street
P.O. Box 178
Whitewater, WI 53190-0178

Re: 1997 Analytical Review File DWCCA-6520-RL

Dear Mr. Saubert:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. 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. 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.
2. During our review of the Hydrants schedule, page W-17, we noted you reported identical data for Fire Hydrants and Flushing Hydrants. We deleted the Flushing Hydrants data. Please confirm that this is correct.
3. During our review of page F-16, we noted PSC Remainder Assessment was not provided. Please provide this information, and continue this procedure in the future.
4. Page W-8, line 20, column (c) reports a \$962,828 addition to Account 328, Other Pumping Equipment, which appears from the Power and Power Equipment schedule on page W-12 to be booster pumping equipment driven by electric power. The cost of all pumping equipment which is driven by electric power should be included in Account 325, Electric Pumping Equipment, rather than Account 328. The status of the equipment as primary or booster does not determine the account classification. Please record an adjusting journal entry in 1998 to reclassify all booster pumping equipment driven by electric power from Account 328 to Account 325.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

RL:tlk:w:\compl\roselee\6520 Whitewater

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	956,140	1
Total Sales of Water	956,140	
Other Operating Revenues		
Forfeited Discounts (470)	2,969	2
Miscellaneous Service Revenues (471)	3,470	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	22,610	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	29,049	
Total Operating Revenues	985,189	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	23,928	8
Pumping Expenses (620-625)	74,420	9
Water Treatment Expenses (630-635)	16,311	10
Transmission and Distribution Expenses (640-655)	133,647	11
Customer Accounts Expenses (901-904)	31,431	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	226,783	14
Total Operation and Maintenance Expenses	506,520	
Other Operating Expenses		
Depreciation Expense (403)	139,954	15
Amortization Expense (404-407)		16
Taxes (408)	131,117	17
Total Other Operating Expenses	271,071	
Total Operating Expenses	777,591	
NET OPERATING INCOME	207,598	

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	8	117	252	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	117	252	
Metered Sales to General Customers (461)				
Residential	2,217	127,309	282,958	4
Commercial	421	117,099	160,326	5
Industrial	34	130,616	129,145	6
Total Metered Sales to General Customers (461)	2,672	375,024	572,429	
Private Fire Protection Service (462)	57		14,611	7
Public Fire Protection Service (463)	1		244,552	8
Other Sales to Public Authorities (464)	78	102,638	124,296	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,816	477,779	956,140	

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)	244,552	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)	244,552	
Forfeited Discounts (470):		
Customer late payment charges	2,969	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,969	
Miscellaneous Service Revenues (471):		
Reconnection Fees/Service Initiation	3,470	7
Total Miscellaneous Service Revenues (471)	3,470	
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	12,128	10
Other (specify): Sale of Materials	10,482	11
Total Other Water Revenues (474)	22,610	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	23,928	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	23,928	
 PUMPING EXPENSES		
Operation Labor (620)	9,036	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	61,494	7
Operation Supplies and Expenses (623)	1,116	8
Maintenance of Pumping Plant (625)	2,774	9
Total Pumping Expenses	74,420	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	11,694	10
Chemicals (631)	3,638	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	979	13
Total Water Treatment Expenses	16,311	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	33,202	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	62,881	16
Maintenance of Mains (651)	14,747	17
Maintenance of Services (652)	5,625	18
Maintenance of Meters (653)	9,203	19
Maintenance of Hydrants (654)	7,989	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	133,647	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	11,060	22
Accounting and Collecting Labor (902)	16,152	23
Supplies and Expenses (903)	4,219	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	31,431	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,938	27
Office Supplies and Expenses (921)	7,410	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	18,495	30
Property Insurance (924)	8,707	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	70,117	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	42,353	35
Transportation Expenses (933)	4,934	36
Maintenance of General Plant (935)	28,829	37
Total Administrative and General Expenses	226,783	
 Total Operation and Maintenance Expenses	 506,520	

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		116,511	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,822	2
Net property tax equivalent		114,689	
Social Security		15,339	3
PSC Remainder Assessment		1,089	4
Other (specify): NONE			5
Total tax expense		<u>131,117</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson	Walworth			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202000	0.195000			3
County tax rate	mills		3.998000	4.556000			4
Local tax rate	mills		5.435000	5.253000			5
School tax rate	mills		10.837000	10.474000			6
Voc. school tax rate	mills		1.498000	1.525000			7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills			0.000000			9
Total tax rate	mills		21.970000	22.003000			10
Less: state credit	mills		1.265000	1.860000			11
Net tax rate	mills		20.705000	20.143000			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.435000	5.253000			14
Combined School Tax Rate	mills		12.335000	11.999000			15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.770000	17.252000			17
Total Tax Rate	mills		21.970000	22.003000			18
Ratio of Local and School Tax to Total	dec.		0.808830	0.784075			19
Total tax net of state credit	mills		20.705000	20.143000			20
Net Local and School Tax Rate	mills		16.746830	15.793621			21
Utility Plant, Jan. 1	\$	6,735,766	188,107	6,547,659			22
Materials & Supplies	\$	33,207	0	33,207			23
Subtotal	\$	6,768,973	188,107	6,580,866			24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	6,768,973	188,107	6,580,866			26
Assessment Ratio	dec.		0.992926	1.027397			27
Assessed Value	\$	6,947,938	186,776	6,761,162			28
Net Local & School Rate	mills		16.746830	15.793621			29
Tax Equiv. Computed for Current Year	\$	109,911	3,128	106,783			30
Tax Equivalent per 1994 PSC Report	\$	116,511					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	116,511					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,603		4
Structures and Improvements (311)	30,984		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	166,254	219,029	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	17,029		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>217,870</u>	<u>219,029</u>	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	13,639	450,058	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	97,696	349,401	17
Diesel Pumping Equipment (326)	51,851		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	11,327	962,828	20
Total Pumping Plant	<u>174,513</u>	<u>1,762,287</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	155,594		22
Water Treatment Equipment (332)	273,082	268,516	23
Total Water Treatment Plant	<u>428,676</u>	<u>268,516</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	898		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)			3,603	4
Structures and Improvements (311)			30,984	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			385,283	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,029	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	436,899	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			463,697	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			447,097	17
Diesel Pumping Equipment (326)			51,851	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			974,155	20
Total Pumping Plant	0	0	1,936,800	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			155,594	22
Water Treatment Equipment (332)			541,598	23
Total Water Treatment Plant	0	0	697,192	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			898	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	489,679		26
Transmission and Distribution Mains (343)	3,629,638	927,580	27
Fire Mains (344)			28
Services (345)	539,371	12,300	29
Meters (346)	212,630	7,101	30
Hydrants (348)	305,281	30,000	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	5,177,497	976,981	
GENERAL PLANT			
Land and Land Rights (389)	2,226		33
Structures and Improvements (390)	75,419		34
Office Furniture and Equipment (391)	14,008		35
Computer Equipment (391.1)	24,926		36
Transportation Equipment (392)	47,849		37
Stores Equipment (393)	392		38
Tools, Shop and Garage Equipment (394)	13,628		39
Laboratory Equipment (395)	1,371		40
Power Operated Equipment (396)	27,187		41
Communication Equipment (397)	57,177		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	475		44
Other Tangible Property (399)			45
Total General Plant	264,658	0	
Total utility plant in service directly assignable	6,263,214	3,226,813	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	6,263,214	3,226,813	

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)			489,679 26
Transmission and Distribution Mains (343)	62,017		4,495,201 27
Fire Mains (344)			0 28
Services (345)	625		551,046 29
Meters (346)	300		219,431 30
Hydrants (348)	2,400		332,881 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	65,342	0	6,089,136
GENERAL PLANT			
Land and Land Rights (389)			2,226 33
Structures and Improvements (390)			75,419 34
Office Furniture and Equipment (391)			14,008 35
Computer Equipment (391.1)			24,926 36
Transportation Equipment (392)			47,849 37
Stores Equipment (393)			392 38
Tools, Shop and Garage Equipment (394)			13,628 39
Laboratory Equipment (395)			1,371 40
Power Operated Equipment (396)			27,187 41
Communication Equipment (397)			57,177 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			475 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	264,658
Total utility plant in service directly assignable	65,342	0	9,424,685
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	65,342	0	9,424,685

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			31,541	31,541	1
February			35,681	35,681	2
March			34,095	34,095	3
April			50,183	50,183	4
May			47,936	47,936	5
June			55,646	55,646	6
July			51,066	51,066	7
August			63,463	63,463	8
September			54,579	54,579	9
October			64,758	64,758	10
November			41,915	41,915	11
December			50,022	50,022	12
Total for year	0	0	580,885	580,885	
Less: Measured or estimated water used in main flushing and water treatment during year				9,288	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				571,597	16
Less: Water sold				477,779	17
Losses and unaccounted for				93,818	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,601	21
Date of maximum: 6/24/1997					22
Cause of maximum:					23
LS Power Plant went into production					
Minimum gallons pumped by all methods in any one day during reporting year				713	24
Date of minimum: 1/1/1997					25
Total KWH used for pumping for the year				1,103,831	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)	
308 N FREMONT ST	Well #5	657	16	1,440,000	Yes	1
1130 W CARRIAGE DR	Well #6	1,015	19	1,440,000	Yes	2
STARIN PARK	Well #7	850	19	1,440,000	Yes	3
951 COMMERCIAL AVE	Well #8	850	17	1,440,000	Yes	4
INDIAN MOUND PKWY	Well #9	1,000	20	1,440,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	308 N FREMONT ST	308 N FREMONT ST	308 N FREMONT ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	650	650	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	WELL #5	WELL #6	14
Location	308 N FREMONT ST	308 N FREMONT ST	1126 W CARRIAGE DR	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LAYNE NW	LAYNE NORTHWEST	18
Year Installed	1997	1992	1961	19
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	1,200	21
Pump Motor or Standby Engine Mfr	US MOTOR	PLUGER	US MOTOR	22 23
Year Installed	1997	1992	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	150	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	WELL #7	WELL #8	WELL #9	1
Location	STARIN PARK	951 E COMMERCIAL AVE	797 INDIAN MOUND PKWY	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1966	1977	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,100	1,000	8
Pump Motor or Standby Engine Mfr	B & J	US MOTOR	US MOTOR	9 10
Year Installed	1980	1980	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1901	1901	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	4	185	170	6
Total capacity in gallons	860,000	180,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.6320	7.6320	7.6320	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	2.000	1,332		120		1,212
M	D	4.000	30,967		1,293		29,674
M	D	6.000	81,870	66	487		81,449
M	D	8.000	37,068	819	3,367		34,520
M	D	10.000	8,075	107	2,234		5,948
M	D	12.000	51,340	7,487	6		58,821
M	D	14.000	4,793				4,793
M	D	16.000	5,328				5,328
Total Within Municipality			220,773	8,479	7,507	0	221,745
Total Utility			220,773	8,479	7,507	0	221,745

1
2
3
4
5
6
7
8

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	1,488		1		1,487		1
M	1.000	588	19	4		603		2
M	1.250	5		5		0		3
M	1.500	67	6			73		4
M	2.000	63				63		5
M	4.000	56	1			57		6
M	6.000	17	4			21		7
M	8.000	7				7		8
P	12.000	1	1			2		9
Total Utility		2,292	31	10	0	2,313	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)	
0.750	2,547				2,547	70	1
1.000	83	6	2		87	3	2
1.500	108	6	4		110	6	3
2.000	44	2			46	2	4
3.000	14	2			16	0	5
4.000	1				1		6
8.000	2				2	2	7
Total:	2,799	16	6	0	2,809	83	

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)	
0.750	2,258	188	12	4		85	2,547	1
1.000	6	60	5	12		4	87	2
1.500	3	61	5	37		4	110	3
2.000	2	16	5	22		1	46	4
3.000	0	3	3	8		2	16	5
4.000			1				1	6
8.000			1			1	2	7
Total:	2,269	328	32	83	0	97	2,809	

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	355	20	16		359	2
Total Fire Hydrants	355	20	16	0	359	
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:	359
Number of distribution system valves end of year:	501
Number of distribution valves operated during year:	501

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Pumping Expenses-Fuel for Pumping (622) \$61,494
Increased by 16,966 or 38.11% from 1996 due to Well #9 coming online and additional water sales to LS Power plant for electric generation.

Transmission & Distribution Expenses- \$62,881
Maintenance of Distribution Reservoirs and Standpipes (650)
Increased by \$60,139 or 2,193.26% from 1996 due to replacement of reservoir roof for 25,960 and repainting of water tower for 24,820 and 12,101 for altitude valve and pipework done on water tower.

Customer Accounts Expenses-Accounting & Collecting
Labor \$16,152
Increased by \$6,288 or 62% due to retroactive pay increase for 1996 paid in 1997 of 4.0% and a 4.0% increase for 1997.

Administration & General Expenses-Employee Pensions
and Benefits \$70,117
Increased 10,801 or 15% over 1996 due to payment of 4.0% wage increase on 1996 wages paid in 1997 due to union contract settlement. Also, the 1997 wage increase of 4.0%.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Source of Supply Plant
 Wells & Springs (314) 219,029

Drilling of Well #9 on Indian Mound Parkway. The well has a depth of 1,000 feet with 1.440 million gallon yield per day.

Pumping Plant
 Structures and Improvements (321) 450,058

Well #9 filter plant and pumphouse. This is a new installation.

Electric Pumping Equipment (325) 349,401

Pumping equipment installed in conjunction with Well #9.

Other Pumping Equipment 962,828
 Starin Park Booster Station which includes four (4) new booster pumps into the system.

Water Treatment Plant 268,516
 Water Treatment Equipment

New iron filter installed at the main treatment plant and at Well #9.

Transmission and Distribution Plant
 Transmission & Distribution Mains (343) 927,580

1. Installation of 6,583 feet of 12" main, 107 ft of 10" main, 819 ft of 8" main, 490 ft of 6" main, 51 ft of 4" main during the reconstruction of Mair St.
2. Installation of 848 ft of 12" main to service Fort Medical Clinic on the West side of town.

Services (345) 12,300

Installation of 26 new services (mostly 1" - 19) and removal of 5 services

Hydrants (348) 30,000

Installation of 20 new hydrants during the Main Street reconstruction and the removal of 16 hydrants during Main Street reconstruction.

Reservoirs, Standpipes & Water Treatment (Page W-14)

Reservoir #1 and Elevated Tank #1 were both constructed in 1889, however your program does not accept that as a valid date.

Water Mains (Page W-15)

All of the mains added, 8,479 feet, were paid for by the developers or the State of Wisconsin. No assessments were made.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Additions are paid for by the property owners/developers according to the following schedule:

1" - \$300 per service

Larger than 1" - work performed on a time and material basis
