



3014 (02-09-04)

ANNUAL REPORT

OF

Name: KIMBERLY WATER UTILITY

Principal Office: 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

For the Year Ended: DECEMBER 31, 1997

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

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

SIGNATURE PAGE

I RICK J HERMUS of
(Person responsible for accounts)

KIMBERLY WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 05/13/1998
(Date)

SECRETARY
(Title)

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KIMBERLY WATER UTILITY

Utility Address: 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

When was utility organized? 1/1/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RICK J HERMUS

Title: SECRETARY TREASURER

Office Address:

515 KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 7516

E-mail Address:

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

Name: ERICKSON AND ASSOCIATES

Title:

Office Address: ERICKSON AND ASSOCIATES
1000 WEST COLLEGE AVENUE
P.O. BOX 1116
APPLETON, WI 54912

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

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: ERICKSON AND ASSOCIATES

Title:

Office Address: ERICKSON AND ASSOCIATES
1000 WEST COLLEGE AVENUE
P.O. BOX 1116
APPLETON, WI 54912

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

E-mail Address:

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

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DENNIS VANDER BLOEMEN

Title: SUPERINTENDENT

Office Address:

515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 7516

E-mail Address:

Name: RICK J HERMUS

Title: SECRETARY TREASURER

Office Address:

515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 7516

E-mail Address:

Name of utility commission/committee: KIMBERLY WATER COMMISSION

Names of members of utility commission/committee:

- JOHN JOHNSON
- ROBERT KRUEGER
- ROGER PRICE, CHAIRMAN
- EARL STRICK

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	624,198	578,100	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	389,388	398,183	2
Depreciation Expense (403)	85,044	80,099	3
Amortization Expense (404-407)	0		4
Taxes (408)	88,244	74,083	5
Total Operating Expenses	562,676	552,365	
Net Operating Income	61,522	25,735	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	61,522	25,735	
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)	8,700	11,859	10
Miscellaneous Nonoperating Income (421)	6,947	1,252	11
Total Other Income	15,647	13,111	
Total Income	77,169	38,846	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	77,169	38,846	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,158	12,530	14
Amortization of Debt Discount and Expense (428)			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	12,158	12,530	
Net Income	65,011	26,316	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,157,433	1,139,369	20
Balance Transferred from Income (433)	65,011	26,316	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	(37,132)	8,252	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,259,576	1,157,433	

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):		
TEMPORARY INVESTMENTS	8,700	5
Total (Acct. 419):	8,700	
Miscellaneous Nonoperating Income (421):		
ANTENNA RENTALS	6,900	6
OTHER	47	7
Total (Acct. 421):	6,947	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(37,132)	12
Total (Acct. 436)--Debit:	(37,132)	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	624,198	0	0	0	624,198	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	624,198	0	0	0	624,198	

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	117,984		117,984	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	117,984	0	117,984	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,971,952	3,836,799	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	905,051	830,383	2
Net Utility Plant	3,066,901	3,006,416	
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)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,799	23,396	8
Temporary Cash Investments (132)	69,657	133,217	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	180,761	144,685	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	41,192	30,473	14
Materials and Supplies (150)	9,355	5,808	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	153,234	153,894	17
Total Current and Accrued Assets	461,998	491,473	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	2,109		20
Total Deferred Debits	2,109	0	
Total Assets and Other Debits	3,531,008	3,497,889	

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)	931,852	931,852	21
Appropriated Earned Surplus (215)	79,627	116,759	22
Unappropriated Earned Surplus (216)	1,259,576	1,157,433	23
Total Proprietary Capital	2,271,055	2,206,044	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	174,960	195,160	26
Total Long-Term Debt	174,960	195,160	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	8,955	11,441	28
Payables to Municipality (233)	0	4,471	29
Customer Deposits (235)			30
Taxes Accrued (236)	64,515	65,071	31
Interest Accrued (237)	2,700	2,700	32
Other Current and Accrued Liabilities (238)	96,653	100,833	33
Total Current and Accrued Liabilities	172,823	184,516	
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)	912,169	912,169	41
Total Liabilities and Other Credits	3,531,007	3,497,889	

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)	3,971,952	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,971,952	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	905,051	0	0	0	10
Total Accumulated Provision	905,051	0	0	0	
Net Utility Plant	3,066,901	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	830,383				830,383	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	85,044				85,044	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,038				4,038	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	89,082	0	0	0	89,082	13
Debits during year						14
Book cost of plant retired	14,414				14,414	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	14,414	0	0	0	14,414	19
Balance End of Year	905,051	0	0	0	905,051	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.30%					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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		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
Water utility	9,355	5,808
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	9,355	5,808

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

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	931,852	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>931,852</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PROMISSARY NOTE	05/01/1991	10/01/2000	6.00%	174,960	1
Total for Account 224				174,960	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	65,071	1
Accruals:		
Charged water department expense	88,244	2
Charged electric department expense		3
Charged sewer department expense	1,365	4
Other (explain):		
NONE		5
Total Accruals and other credits	89,609	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	10,156	7
PSC Remainder Assessment	5,417	8
Other (explain):		
P.I.L.O.T.	74,592	9
Total payments and other debits	90,165	
Balance end of year	64,515	

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)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
PROMISSARY NOTE	2,700	12,158	12,158	2,700	3
Subtotal	2,700	12,158	12,158	2,700	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	2,700	12,158	12,158	2,700	

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	912,169					912,169	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	912,169	0	0	0	0	912,169	
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):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	180,761	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	180,761	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
BALANCE DUE FROM 1997 FIRE PROTECTION	39,057	12
SEWER FLUSHING	179	13
DUE FROM MUNICIPALITY	1,956	14
Total (Acct. 145):	41,192	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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)	
<hr/>		
Other Deferred Debits (183):		
DEFERRED ASSESSMENTS	2,109	17
Total (Acct. 183):	2,109	
<hr/>		
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	
<hr/>		

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	3,904,375	0	0	0	3,904,375	1
Materials and Supplies	7,581	0	0	0	7,581	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	867,717	0	0	0	867,717	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	912,169	0	0	0	912,169	6
Other (specify):					0	7
Average Net Rate Base	2,132,070	0	0	0	2,132,070	
Net Operating Income	61,522	0	0	0	61,522	8
Net Operating Income as a percent of Average Net Rate Base	2.89%	N/A	N/A	N/A	2.89%	

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	931,852	1
Appropriated Earned Surplus	98,193	2
Unappropriated Earned Surplus	1,208,504	3
Other (Specify):		4
Total Average Proprietary Capital	2,238,549	
Net Income		
Net Income	65,011	5
Percent Return on Proprietary Capital	2.90%	

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.

RATE INCREASE APPROVED BEGINNING SEPTEMBER 1, 1997.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Report filed by the utility. Revised to conform to the electronic program,
keyed and edited by PSC staff.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 10, 1998

Mr. Rick J. Hermus, Secretary/Treasurer
Kimberly Municipal Water Utility
515 West Kimberly Avenue
Kimberly, WI 54136-1335

Re: 1997 Analytical Review File DWCCA-2870-RL

Dear Mr. Hermus:

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

1. In your response to item one of our 1996 review letter you stated an adjustment would be made to plant for the 1995 retired services. This adjustment was not made. Please make this adjustment in your 1998 report.
2. During our review, we noted the amount reported for Appropriations of Surplus, page F-1, line 24, column (b), does not agree with the amount reported in the supporting schedule, page F-2, lines 31-33. Please explain.
3. During our review of the Plant schedule, pages W-8/9, we noted a large unexplained addition to Account 325 Electric Pumping Equipment. Please explain this addition.
4. During our review, we noted mains added, page W-14, column (e), and services added, page W-15, column (d). There were also dollars in Plant for main additions, page W-8, column (c), line 27, and Service Additions, page W-8, column (c), line 29. Please explain why dollars are not reported for service and main additions in the Contributions in Aid of Construction schedule, page F-18, lines 2 and 3.
5. The PSC is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported	As Should Be
F-8	13	b	919,465	89,082
W-7	1	d	-	Outagamie
W-10	17	e	-	326,302
W-10	18	e	-	54,793
W-10	19	e	-	14%

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:mo:W:\COMPL\ROSELEE\2870 Kimberly.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	610,357	1
Total Sales of Water	610,357	
Other Operating Revenues		
Forfeited Discounts (470)	5,967	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,874	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,841	
Total Operating Revenues	624,198	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	90,229	9
Water Treatment Expenses (630-635)	88,190	10
Transmission and Distribution Expenses (640-655)	84,590	11
Customer Accounts Expenses (901-904)	10,874	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	115,505	14
Total Operation and Maintenance Expenses	389,388	
Other Operating Expenses		
Depreciation Expense (403)	85,044	15
Amortization Expense (404-407)		16
Taxes (408)	88,244	17
Total Other Operating Expenses	173,288	
Total Operating Expenses	562,676	
NET OPERATING INCOME	61,522	

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,069	107,167	219,121	4
Commercial	132	20,923	36,955	5
Industrial	16	106,157	94,718	6
Total Metered Sales to General Customers (461)	2,217	234,247	350,794	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		145,852	8
Other Sales to Public Authorities (464)	27	7,231	11,464	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	84,824	102,247	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,246	326,302	610,357	

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)	
Village of Combined Locks	village limits	84,824	102,247	1
Total		84,824	102,247	

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)	145,852	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)	145,852	
Forfeited Discounts (470):		
Customer late payment charges	5,967	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,967	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,982	10
Other (specify):		
BULK WATER SALES	2,892	11
Total Other Water Revenues (474)	7,874	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	75,041	7
Operation Supplies and Expenses (623)	3,079	8
Maintenance of Pumping Plant (625)	12,109	9
Total Pumping Expenses	90,229	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	28,866	10
Chemicals (631)	44,478	11
Operation Supplies and Expenses (632)	643	12
Maintenance of Water Treatment Plant (635)	14,203	13
Total Water Treatment Expenses	88,190	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	1,643	15
Maintenance of Distribution Reservoirs and Standpipes (650)	61	16
Maintenance of Mains (651)	49,927	17
Maintenance of Services (652)	4,473	18
Maintenance of Meters (653)	9,331	19
Maintenance of Hydrants (654)	8,061	20
Maintenance of Other Plant (655)	11,094	21
Total Transmission and Distribution Expenses	84,590	

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)		22
Accounting and Collecting Labor (902)	7,585	23
Supplies and Expenses (903)	3,289	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,874	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,700	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,000	30
Property Insurance (924)	12,000	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	53,149	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	2,183	36
Maintenance of General Plant (935)	29,473	37
Total Administrative and General Expenses	115,505	
 Total Operation and Maintenance Expenses	 389,388	

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		74,036	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,365	2
Net property tax equivalent		72,671	
Social Security		10,162	3
PSC Remainder Assessment		5,411	4
Other (specify): NONE			5
Total tax expense		88,244	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234500				3
County tax rate	mills		5.654900				4
Local tax rate	mills		8.256900				5
School tax rate	mills		12.174600				6
Voc. school tax rate	mills		1.978700				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.299600				10
Less: state credit	mills		2.157500				11
Net tax rate	mills		26.142100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.256900				14
Combined School Tax Rate	mills		14.153300				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.410200				17
Total Tax Rate	mills		28.299600				18
Ratio of Local and School Tax to Total	dec.		0.791891				19
Total tax net of state credit	mills		26.142100				20
Net Local and School Tax Rate	mills		20.701695				21
Utility Plant, Jan. 1	\$	3,718,115	3,718,115				22
Materials & Supplies	\$	9,355	9,355				23
Subtotal	\$	3,727,470	3,727,470				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	3,727,470	3,727,470				26
Assessment Ratio	dec.		0.852839				27
Assessed Value	\$	3,178,932	3,178,932				28
Net Local & School Rate	mills		20.701695				29
Tax Equiv. Computed for Current Year	\$	65,809	65,809				30
Tax Equivalent per 1994 PSC Report	\$	74,036					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	74,036					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)	1,819		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	1,819	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,647		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	212,560		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	245,207	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	247,957	2,996	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	237,917	84,531	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	19,283		20
Total Pumping Plant	505,157	87,527	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	385,976		23
Total Water Treatment Plant	385,976	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		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)			1,819	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,819	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,647	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			212,560	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	245,207	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			250,953	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			322,448	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,283	20
Total Pumping Plant	0	0	592,684	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			385,976	23
Total Water Treatment Plant	0	0	385,976	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			150	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)	186,304		26
Transmission and Distribution Mains (343)	1,872,719	34,394	27
Fire Mains (344)			28
Services (345)	268,924	2,183	29
Meters (346)	154,659	12,898	30
Hydrants (348)	131,813	12,565	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	2,614,569	62,040	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	1,540		35
Computer Equipment (391.1)	18,428		36
Transportation Equipment (392)	34,092		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	6,891		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	23,120		44
Other Tangible Property (399)			45
Total General Plant	84,071	0	
Total utility plant in service directly assignable	3,836,799	149,567	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	3,836,799	149,567	

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)			186,304 26
Transmission and Distribution Mains (343)	9,160		1,897,953 27
Fire Mains (344)			0 28
Services (345)	120		270,987 29
Meters (346)	1,134		166,423 30
Hydrants (348)	4,000		140,378 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,414	0	2,662,195
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			1,540 35
Computer Equipment (391.1)			18,428 36
Transportation Equipment (392)			34,092 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,891 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			23,120 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	84,071
Total utility plant in service directly assignable	14,414	0	3,971,952
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,414	0	3,971,952

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			32,710	32,710	1
February			28,493	28,493	2
March			32,318	32,318	3
April			31,365	31,365	4
May			32,651	32,651	5
June			35,962	35,962	6
July			38,002	38,002	7
August			35,571	35,571	8
September			36,732	36,732	9
October			33,284	33,284	10
November			31,596	31,596	11
December			32,974	32,974	12
Total for year	0	0	401,658	401,658	
Less: Measured or estimated water used in main flushing and water treatment during year				20,563	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				381,095	16
Less: Water sold				326,302	17
Losses and unaccounted for				54,793	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,278	21
Date of maximum: 9/14/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				752	24
Date of minimum: 5/1/1997					25
Total KWH used for pumping for the year				377,643	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)	
404 NORTH JOHN STREET	1	750	12	499,186	Yes	1
253 SOUTH LINCLON STREET	2	750	12	208,195	Yes	2
1010 FULCER AVENUE	3	750	15	458,282	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
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	JOHN STREET	JOHN STREET	JOHN STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	LAYNE	GOULDS	5
Year Installed	1994	1966	1994	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	116	1,131	1,131	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1994	1966	1994	11
Type	OTHER	OTHER	OTHER	12
Horsepower	40	100	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTERS	DEEP WELL 1	DEEP WELL 2	14
Location	LINCLON	JOHN STREET	LINCOLN STREET	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	WEIMAN	AMERICAN	AMERICAN	18
Year Installed	1958	1993	1992	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,111	1,413	915	21
Pump Motor or Standby Engine Mfr	ELECTRO DYNAMIC	US MOTORS	GE	22 23
Year Installed	1958	1966	1974	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	60	200	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	DEEP WELL 3			1
Location	FULCER AVENUE			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	AMERICAN			5
Year Installed	1997			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,378			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1985			11
Type	ELECTRIC			12
Horsepower	200			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
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 JOHN STREET	100000	2 JOHN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1924	1924	1965	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	12	142	12	6
Total capacity in gallons	100,000	100,000	130,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	162.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	2 LINCOLN STREET	250000		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1948	1961		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	12	134		6
Total capacity in gallons	100,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	131.7000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	560				560
M	D	4.000	1,209				1,209
M	D	6.000	56,371		916		55,455
P	D	6.000	4,924	105			5,029
M	D	8.000	16,206				16,206
P	D	8.000	38,786	532			39,318
M	D	10.000	3,378				3,378
M	D	12.000	8,061				8,061
P	D	12.000	25,681				25,681
Total Within Municipality			155,176	637	916	0	154,897
Total Utility			155,176	637	916	0	154,897

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	1,408		1		1,407		1
L	0.750	226				226		2
M	1.000	418	1			419		3
M	1.250	8				8		4
M	1.500	135				135		5
P	2.000	1	1			2		6
M	2.000	26	1			27		7
M	4.000	4				4		8
P	4.000	8				8		9
P	6.000	4				4		10
M	6.000	4				4		11
P	8.000	5				5		12
M	8.000	5				5		13
P	10.000	2				2		14
M	12.000	1				1		15
P	12.000	5				5		16
Total Utility		2,260	3	1	0	2,262	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	2,145	180	156		2,169	270	1
0.750	48		3		45	3	2
1.000	23		1		22		3
1.500	38	5			43		4
2.000	9	1			10		5
3.000	4				4	3	6
4.000	7				7	1	7
6.000	1				1	1	8
Total:	2,275	186	160	0	2,301	278	

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	2,076	75	3	2		13	2,169	1
0.750	30	10		4		1	45	2
1.000	2	10	3	7			22	3
1.500	17	14	4	6		2	43	4
2.000		2	3	5			10	5
3.000		1	1	2			4	6
4.000			2	5			7	7
6.000			1				1	8
Total:	2,125	112	17	31	0	16	2,301	

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	243	8	8		243	2
Total Fire Hydrants	243	8	8	0	243	
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:	243
Number of distribution system valves end of year:	430
Number of distribution valves operated during year:	207

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Large addition to acct. 325 - The addition is to rebuild the pumping equipment at the Fulcer Street Station at a cost of \$48,385.00, and to rebuild the electrical equipment at the Lincoln Street Station at a cost of \$36146.00, at a total cost of \$84,531.00. Per response to review letter.
RL

Water Mains (Page W-15)

Mains added no dollars in plant- There is not a Contribution in Aid for the Main additions, as this was a replacement project financed by the utility. A portion of water main was replaced on the West Third Street. However, with this project, a one block area (from Patrick to Anne Street) was abandoned. This accounts for the difference between retired, column (f), and added, column (e).
