



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Principal Office: 361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

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 DANIEL WINKLER of
(Person responsible for accounts)

LAKE GENEVA MUNICIPAL 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) 03/30/1998
(Date)

DIRECTOR OF UTILITIES
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Utility Address: 361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL WINKLER
Title: DIRECTOR OF UTILITIES

Office Address:
361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

Telephone: (414) 248 - 2311

Fax Number: (414) 248 - 0589

E-mail Address:

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

Name: MRS KAREN S HALL CPA
Title: AUDITOR

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (414) 248 - 0220

Fax Number: (414) 248 - 8429

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 PATRICK W ROMENESKO CPA
Title: AUDITOR/SHAREHOLDER

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (414) 248 - 0220

Fax Number: (414) 248 - 8429

E-mail Address:

Date of most recent audit report: 2/10/1998

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL WINKLER

Title: DIRECTOR OF UTILITIES

Office Address:

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

Telephone: (414) 248 - 2311

Fax Number: (414) 248 - 0589

E-mail Address:

Name of utility commission/committee: LAKE GENEVA WATER COMMISSION

Names of members of utility commission/committee:

MR BIRDELL BRELLENTHIN, PRESIDENT

MR GEORGE COKINS

MR GEORGE HIBBARD

MR LARRY MAGEE, ALDERMAN

MR MICHAEL MCBRIDE, SECRETARY

MR RICHARD PETERSON, ALDERMAN

MR CHUCK PLATTS, MAYOR

MR DANIEL WINKLER, DIRECTOR OF UTILITIES

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,038,778	1,043,817	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	429,707	415,832	2
Depreciation Expense (403)	180,050	156,510	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	199,654	159,205	5
Total Operating Expenses	809,411	731,547	
Net Operating Income	229,367	312,270	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	229,367	312,270	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	432	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	24,980	42,661	10
Miscellaneous Nonoperating Income (421)	8,589	8,905	11
Total Other Income	33,569	51,998	
Total Income	262,936	364,268	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	262,936	364,268	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,379	16,962	14
Amortization of Debt Discount and Expense (428)	2,477	2,705	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	14,380	16,692	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	32,236	36,359	
Net Income	230,700	327,909	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,373,178	3,727,686	20
Balance Transferred from Income (433)	230,700	327,909	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(171,263)	(317,583)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,775,141	4,373,178	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	24,980	5
Total (Acct. 419):	24,980	
Miscellaneous Nonoperating Income (421):		
Interest reimbursements from city's TIF fund	7,936	6
Bank charge reimbursements and reconnect fees	653	7
Total (Acct. 421):	8,589	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(171,263)	12
Total (Acct. 436)--Debit:	(171,263)	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,038,778	0	0	0	1,038,778	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,038,778	0	0	0	1,038,778	

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	199,353	0	199,353	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	5,218	0	5,218	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	204,571	0	204,571	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,602,204	9,346,261	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,043,447	1,871,550	2
Net Utility Plant	7,558,757	7,474,711	
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)	143,071	166,088	5
Other Investments (124)	1,355	1,355	6
Special Funds (125)	307,496	292,219	7
Total Other Property and Investments	451,922	459,662	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	49,311	192,663	8
Temporary Cash Investments (132)	205,229	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	217,956	214,408	11
Other Accounts Receivable (143)	260,472	249,264	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	134,287	64,960	14
Materials and Supplies (150)	22,785	13,275	15
Prepayments (165)	7,906	2,321	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	897,946	736,891	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,212	10,689	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,212	10,689	
Total Assets and Other Debits	8,916,837	8,681,953	

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)	826,451	826,451	21
Appropriated Earned Surplus (215)	11,011	182,274	22
Unappropriated Earned Surplus (216)	4,775,141	4,373,178	23
Total Proprietary Capital	5,612,603	5,381,903	
LONG-TERM DEBT			
Bonds (221)	321,453	367,736	24
Advances from Municipality (223)	264,716	310,011	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	586,169	677,747	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,749	24,736	28
Payables to Municipality (233)	301,355	266,249	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	173,038	150,298	31
Interest Accrued (237)	15,894	18,368	32
Other Current and Accrued Liabilities (238)	877	116	33
Total Current and Accrued Liabilities	503,913	459,767	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	16,321	9,220	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	16,321	9,220	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,197,831	2,153,316	41
Total Liabilities and Other Credits	8,916,837	8,681,953	

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)	9,602,204	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	9,602,204	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,043,447	0	0	0	10
Total Accumulated Provision	2,043,447	0	0	0	
Net Utility Plant	7,558,757	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	1,871,550				1,871,550	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	180,050				180,050	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,670				8,670	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
Insurance proceeds-meter	1,773				1,773	12
Total credits	190,493	0	0	0	190,493	13
Debits during year						14
Book cost of plant retired	17,540				17,540	15
Cost of removal	1,056				1,056	16
Other debits (specify):						17
NONE	0				0	18
Total debits	18,596	0	0	0	18,596	19
Balance End of Year	2,043,447	0	0	0	2,043,447	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	0	0	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	0	0	0	0	0
Other	0	0	0	0	0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	22,785	13,275
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	22,785	13,275

**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)				
1993 Revenue Refunding Bonds	2,477	428	8,212	1
Total			8,212	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	826,451	1
Changes during year (explain):		
NONE	0	2
Balance end of year	826,451	

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)	
1993 Revenue Refunding Bonds	06/01/1993	09/01/2003	4.00%	321,453	1
Total Bonds (Account 221):				321,453	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1992 State Trust Fund Loan	06/03/1992	03/15/2002	5.00%	264,716	1
Total for Account 223				264,716	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	150,298	1
Accruals:		
Charged water department expense	199,654	2
Charged electric department expense	0	3
Charged sewer department expense	6,947	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	206,601	
Taxes paid during year:		
County, state and local taxes	165,298	6
Social Security taxes	17,116	7
PSC Remainder Assessment	1,447	8
Other (explain):		
NONE	0	9
Total payments and other debits	183,861	
Balance end of year	173,038	

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)					
1993 Revenue Refunding Bonds	5,392	15,379	15,957	4,814	1
Subtotal	5,392	15,379	15,957	4,814	
Advances from Municipality (223)					
1992 State Trust Fund Loan	12,976	14,380	16,276	11,080	2
Subtotal	12,976	14,380	16,276	11,080	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	18,368	29,759	32,233	15,894	

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	2,153,316	0	0	0	0	2,153,316	1
Add credits during year:							
For Services	12,500	0	0	0	0	12,500	2
For Mains	26,160	0	0	0	0	26,160	3
Other (specify):							
For Hydrants	4,000	0	0	0	0	4,000	4
For Meters	1,855	0	0	0	0	1,855	5
Deduct charges (specify):							
NONE	0	0	0	0	0	0	6
Balance End of Year	2,197,831	0	0	0	0	2,197,831	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	7

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):		
Long-term receivable from city on portion of debt	143,071	1
Total (Acct. 123):	143,071	
Other Investments (124):		
Water main assessments (deferred)	1,355	2
Total (Acct. 124):	1,355	
Special Funds (125):		
1993 Bonds Reserve Cash	76,291	3
Water Main Replacement Fund	231,205	4
Total (Acct. 125):	307,496	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	217,956	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	217,956	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	258,305	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
Miscellaneous invoices for parts	2,167	12
Total (Acct. 143):	260,472	
Receivables from Municipality (145):		
Amount due for public fire protection	52,202	13
Amount due for sewer meter reading	33,464	14
Amount due for debt reimbursement from TIF calculation	30,954	15
Amount due for delinquent utility bills placed on tax roll	11,275	16
Miscellaneous invoices due from city	6,392	17
Total (Acct. 145):	134,287	
Prepayments (165):		
Prepaid deferred compensation	325	18
Prepaid payroll taxes	2,434	19

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)	
Prepayments (165):		
Prepaid insurance	5,147	20
Total (Acct. 165):	7,906	
Extraordinary Property Losses (182):		
NONE	0	21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	22
Total (Acct. 183):	0	
Payables to Municipality (233):		
4th quarter and miscellaneous sewer billings	300,681	23
Miscellaneous invoices from city	674	24
Total (Acct. 233):	301,355	
Other Deferred Credits (253):		
NONE	0	25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,474,232	0	0	0	9,474,232	1
Materials and Supplies	18,030	0	0	0	18,030	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	1,957,498	0	0	0	1,957,498	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,175,573	0	0	0	2,175,573	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	5,359,191	0	0	0	5,359,191	
Net Operating Income	229,367	0	0	0	229,367	8
Net Operating Income as a percent of Average Net Rate Base						
	4.28%	N/A	N/A	N/A	4.28%	

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	826,451	1
Appropriated Earned Surplus	96,642	2
Unappropriated Earned Surplus	4,574,159	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	5,497,252	
Net Income		
Net Income	230,700	5
 Percent Return on Proprietary Capital	 4.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Receivables from Municipality (145) City reimbursements not paid to utility until after year end--normally paid earlier.

Identification and Ownership (Page iv)

October 21, 1998

Mr. Daniel Winkler, Director of Utilities
Lake Geneva Municipal Water Utility
361 West Main Street
P.O. Box 187
Lake Geneva, WI 53147-0187

Re: 1997 Analytical Review File DWCCA-2980-RL

Dear Mr. Winkler:

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. Page W-8, line 43, column (c), reports a \$57,220.00 addition to Account 397.1, SCADA Equipment. This is an account which was previously not used by you utility. A depreciation rate of 10.00 percent is authorized for Account 397.1, effective January 1, 1998.

If you have any questions, please feel free to contact me at (608) 266-1491. If you have no questions, you can consider the review closed. Thank you for your cooperation.

Sincerely,

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

RL:tlk:W:\comp\roselee\2980 Lake Geneva

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,000,380	1
Total Sales of Water	1,000,380	
Other Operating Revenues		
Forfeited Discounts (470)	13,554	2
Miscellaneous Service Revenues (471)	10,832	3
Rents from Water Property (472)	3,225	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,787	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	38,398	
Total Operating Revenues	1,038,778	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,229	8
Pumping Expenses (620-625)	54,715	9
Water Treatment Expenses (630-635)	31,310	10
Transmission and Distribution Expenses (640-655)	64,998	11
Customer Accounts Expenses (901-904)	37,358	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	230,097	14
Total Operation and Maintenance Expenses	429,707	
Other Operating Expenses		
Depreciation Expense (403)	180,050	15
Amortization Expense (404-407)	0	16
Taxes (408)	199,654	17
Total Other Operating Expenses	379,704	
Total Operating Expenses	809,411	
NET OPERATING INCOME	229,367	

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	0	0	0	1
Commercial	9	408	4,157	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	9	408	4,157	
Metered Sales to General Customers (461)				
Residential	3,034	166,855	446,302	4
Commercial	447	117,035	273,602	5
Industrial	28	21,939	36,018	6
Total Metered Sales to General Customers (461)	3,509	305,829	755,922	
Private Fire Protection Service (462)	39		24,549	7
Public Fire Protection Service (463)	1		185,322	8
Other Sales to Public Authorities (464)	29	11,438	17,650	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	1	6,541	12,780	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,588	324,216	1,000,380	

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)	
GOLF HILLS SANITARY DISTRICT	VIA DISTRIBUTION MAINS	6,541	12,780	1
Total		6,541	12,780	

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)	185,322	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	185,322	
Forfeited Discounts (470):		
Customer late payment charges	13,554	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	13,554	
Miscellaneous Service Revenues (471):		
Reconnection charges and new customer read-in charges	10,832	7
Total Miscellaneous Service Revenues (471)	10,832	
Rents from Water Property (472):		
Rent of pole building	1,200	8
Rent of municipal building	2,025	9
Total Rents from Water Property (472)	3,225	
Interdepartmental Rents (473):		
NONE	0	10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,592	11
Other (specify):		
Sale of miscellaneous supplies and parts	195	12
Total Other Water Revenues (474)	10,787	
Amortization of Construction Grants (475):		
NONE	0	13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	1,171	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	10,058	4
Total Source of Supply Expenses	11,229	
 PUMPING EXPENSES		
Operation Labor (620)	13,152	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	32,544	7
Operation Supplies and Expenses (623)	5,740	8
Maintenance of Pumping Plant (625)	3,279	9
Total Pumping Expenses	54,715	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	6,435	10
Chemicals (631)	22,650	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	2,225	13
Total Water Treatment Expenses	31,310	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,433	14
Operation Supplies and Expenses (641)	1,368	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,083	16
Maintenance of Mains (651)	27,591	17
Maintenance of Services (652)	7,951	18
Maintenance of Meters (653)	4,250	19
Maintenance of Hydrants (654)	7,801	20
Maintenance of Other Plant (655)	1,521	21
Total Transmission and Distribution Expenses	64,998	

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)	4,100	22
Accounting and Collecting Labor (902)	29,344	23
Supplies and Expenses (903)	3,914	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	37,358	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	75,748	27
Office Supplies and Expenses (921)	16,597	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	15,799	30
Property Insurance (924)	20,648	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	62,237	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	12,120	35
Transportation Expenses (933)	5,781	36
Maintenance of General Plant (935)	21,167	37
Total Administrative and General Expenses	230,097	
 Total Operation and Maintenance Expenses	429,707	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		188,038	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,947	2
Net property tax equivalent		181,091	
Social Security		17,116	3
PSC Remainder Assessment		1,447	4
Other (specify): NONE		0	5
Total tax expense		<u>199,654</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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195489				3
County tax rate	mills		4.573084				4
Local tax rate	mills		7.904130				5
School tax rate	mills		12.187220				6
Voc. school tax rate	mills		1.530347				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.390270				10
Less: state credit	mills		1.766845				11
Net tax rate	mills		24.623425				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.904130				14
Combined School Tax Rate	mills		13.717567				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.621697				17
Total Tax Rate	mills		26.390270				18
Ratio of Local and School Tax to Total	dec.		0.819306				19
Total tax net of state credit	mills		24.623425				20
Net Local and School Tax Rate	mills		20.174111				21
Utility Plant, Jan. 1	\$	9,346,261	9,346,261				22
Materials & Supplies	\$	13,275	13,275				23
Subtotal	\$	9,359,536	9,359,536				24
Less: Plant Outside Limits	\$	248,811	248,811				25
Taxable Assets	\$	9,110,725	9,110,725				26
Assessment Ratio	dec.		1.023053				27
Assessed Value	\$	9,320,755	9,320,755				28
Net Local & School Rate	mills		20.174111				29
Tax Equiv. Computed for Current Year	\$	188,038	188,038				30
Tax Equivalent per 1994 PSC Report	\$	142,729					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	188,038					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)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	354,294	16,790	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	52,693	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	406,987	16,790	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	132,782	3,236	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	29,572	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	328,521	410	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	14,894	0	20
Total Pumping Plant	505,769	3,646	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	313,614	4,805	22
Water Treatment Equipment (332)	317,238	4,029	23
Total Water Treatment Plant	630,852	8,834	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	65,185	7,500	24
Structures and Improvements (341)	0	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	371,084	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	52,693	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	423,777	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	136,018	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	29,572	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	328,931	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	14,894	20
Total Pumping Plant	0	0	509,415	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	318,419	22
Water Treatment Equipment (332)	2,000	0	319,267	23
Total Water Treatment Plant	2,000	0	637,686	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	72,685	24
Structures and Improvements (341)	0	0	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)	1,618,261	0	26
Transmission and Distribution Mains (343)	3,832,150	74,376	27
Fire Mains (344)	0	0	28
Services (345)	892,690	31,228	29
Meters (346)	402,855	7,483	30
Hydrants (348)	387,887	26,039	31
Other Transmission and Distribution Plant (349)	6,977	7,710	32
Total Transmission and Distribution Plant	7,206,005	154,336	
GENERAL PLANT			
Land and Land Rights (389)	58,556	0	33
Structures and Improvements (390)	238,863	4,827	34
Office Furniture and Equipment (391)	49,303	1,051	35
Computer Equipment (391.1)	70,991	16,388	36
Transportation Equipment (392)	94,455	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	39,666	5,668	39
Laboratory Equipment (395)	6,698	2,895	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	20,727	120	42
SCADA Equipment (397.1)	0	57,220	43
Miscellaneous Equipment (398)	16,982	1,708	44
Other Tangible Property (399)	407	0	45
Total General Plant	596,648	89,877	
Total utility plant in service directly assignable	9,346,261	273,483	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	9,346,261	273,483	

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)	0	0	1,618,261	26
Transmission and Distribution Mains (343)	4,340	0	3,902,186	27
Fire Mains (344)	0	0	0	28
Services (345)	1,250	0	922,668	29
Meters (346)	3,450	0	406,888	30
Hydrants (348)	3,500	0	410,426	31
Other Transmission and Distribution Plant (349)	0	0	14,687	32
Total Transmission and Distribution Plant	12,540	0	7,347,801	
GENERAL PLANT				
Land and Land Rights (389)	0	0	58,556	33
Structures and Improvements (390)	0	0	243,690	34
Office Furniture and Equipment (391)	0	0	50,354	35
Computer Equipment (391.1)	3,000	0	84,379	36
Transportation Equipment (392)	0	0	94,455	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	45,334	39
Laboratory Equipment (395)	0	0	9,593	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	20,847	42
SCADA Equipment (397.1)	0	0	57,220	43
Miscellaneous Equipment (398)	0	0	18,690	44
Other Tangible Property (399)	0	0	407	45
Total General Plant	3,000	0	683,525	
Total utility plant in service directly assignable	17,540	0	9,602,204	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	17,540	0	9,602,204	

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	0	0	26,905	26,905	1
February	0	0	29,059	29,059	2
March	0	0	31,115	31,115	3
April	0	0	31,400	31,400	4
May	0	0	34,491	34,491	5
June	0	0	41,014	41,014	6
July	0	0	42,520	42,520	7
August	0	0	42,260	42,260	8
September	0	0	37,789	37,789	9
October	0	0	36,208	36,208	10
November	0	0	31,696	31,696	11
December	0	0	32,328	32,328	12
Total for year	0	0	416,785	416,785	
Less: Measured or estimated water used in main flushing and water treatment during year				5,499	13
Less: Other utility use				3,428	14
Other utility use explanation:					15
Hydrant flushing, sewer flushing/jetting, other city departments					
Water pumped into distribution system				407,858	16
Less: Water sold				324,216	17
Losses and unaccounted for				83,642	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Outside firm tested the master meters in 1997.					
Leak survey will be done in 1998.					
Maximum gallons pumped by all methods in any one day during reporting year				1,685	21
Date of maximum: 8/8/1997					22
Cause of maximum:					23
Resort area-summer demand					
Minimum gallons pumped by all methods in any one day during reporting year				774	24
Date of minimum: 1/10/1997					25
Total KWH used for pumping for the year				677,380	26
If water is purchased: Vendor Name: None					27
Point of Delivery: None					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)	
N. BORDER OF WATER TREAT PL	2	203	10	1,240,000	Yes	1
S. EASTVIEW & W. OF WHITE RIV	3	95	18	1,325,000	Yes	2
N. EASTVIEW & W. OF WHITE RIV	4	106	24	1,440,000	Yes	3
HILLMOOR & E. OF WHITE RIVER	5	105	20	1,872,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1993	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,550	1,200	1,350	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1993	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	1-A	1-B	14
Location	WELL #5	PLANT A-RESERVOIR	PLANT B-RESERVOIR	15
Purpose	P	P	P	16
Destination	R	D	R	17
Pump Manufacturer	AMERICAN TURBINE	BYRON-JACKSON	LAYNE	18
Year Installed	1992	1976	1976	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	500	1,000	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1992	1976	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2-A	2-B	3-A	1
Location	PLANT A RESERVOIR	PLANT B-RESERVOIR	PLANT A-RESERVOIR	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	BYRON-JACKSON	LAYNE	BYRON-JACKSON	5
Year Installed	1996	1997	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	900	8
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1996	1997	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	3-B			14
Location	PLANT B-RESERVOIR			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE			18
Year Installed	1983			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	1983			24
Type	ELECTRIC			25
Horsepower	75			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	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1917	1917	1970	5
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	6 7
Elevation difference in feet (See Headnote 3.)	301	301	301	8
Total capacity in gallons	98,750	160,500	300,000	9 10
WATER TREATMENT PLANT				11
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		12 13
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		14 15 16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		17 18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6000	1.4000		19 20 21
Is a corrosion control chemical used (yes, no)?	Y	Y		22 23 24
Is water fluoridated (yes, no)?	Y	Y		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DODGE ST TOWER	HOST DR TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1970	1996		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	146	198		6
Total capacity in gallons	200,000	1,500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	9,163	0	434	0	8,729	1
P	D	4.000	5	0	0	0	5	2
M	D	6.000	15,313	0	0	0	15,313	3
P	D	6.000	22	0	0	0	22	4
M	D	8.000	11,984	1,306	0	0	13,290	5
P	D	8.000	24,735	0	0	0	24,735	6
M	D	10.000	13,615	0	0	0	13,615	7
M	S	10.000	1,285	0	0	0	1,285	8
M	D	12.000	43,934	0	0	(4,142)	39,792	9
P	D	12.000	11,753	0	0	0	11,753	10
M	T	14.000	71,021	0	0	0	71,021	11
M	T	16.000	31,855	0	0	0	31,855	12
P	T	16.000	1,318	0	0	0	1,318	13
Total Within Municipality			236,003	1,306	434	(4,142)	232,733	
M	D	12.000	0	0	0	4,142	4,142	14
Total Outside of Municipality			0	0	0	4,142	4,142	
Total Utility			236,003	1,306	434	0	236,875	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	255	0	0	0	255	0	1
M	0.750	310	0	0	0	310	0	2
L	1.000	82	0	4	0	78	0	3
M	1.000	1,719	23	0	0	1,742	0	4
M	1.250	96	0	0	0	96	0	5
M	1.500	30	0	0	0	30	0	6
M	2.000	7	0	0	0	7	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	5	0	0	0	5	0	9
P	6.000	2	0	0	0	2	0	10
M	6.000	7	0	0	0	7	0	11
M	8.000	27	0	0	0	27	0	12
M	10.000	1	0	0	0	1	0	13
Total Utility		2,545	23	4	0	2,564	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,644	251	98	(276)	3,521	233	1
0.750	110	3	1	(7)	105	1	2
1.000	133	2	1	(2)	132	7	3
1.250	4	0	1	2	5	0	4
1.500	34	1	0	(1)	34	1	5
2.000	64	0	5	6	65	3	6
3.000	10	0	0	0	10	0	7
4.000	8	1	0	0	9	0	8
Total:	4,007	258	106	(278)	3,881	245	

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	2,946	251	6	14	0	304	3,521	1
0.750	52	44	2	1	0	6	105	2
1.000	25	82	10	5	0	10	132	3
1.250	2	3	0	0	0	0	5	4
1.500	4	24	2	2	0	2	34	5
2.000	4	38	6	9	0	8	65	6
3.000	1	3	3	1	0	2	10	7
4.000	0	6	0	0	0	3	9	8
Total:	3,034	451	29	32	0	335	3,881	

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	0	0	0	0	1
Within Municipality	393	12	10	0	395	2
Total Fire Hydrants	393	12	10	0	395	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	428
Number of distribution system valves end of year:	590
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operation Labor (620) More labor posted to maintenance of hydrants in 1997.

Fuel or Power Purchased for Pumping (622) Electric company offers night time pumping discounts at a cost savings.

Maintenance of Pumping Plant (625) More labor posted here in 1997.

Operation Labor (630) Labor posted to various other expense accounts in 1997.

Maintenance of Hydrants (654) Painting of hydrants in 1997--More labor posted here in 1997 due to more maintenance work on hydrants in 1997.

Office Supplies and Expense (921) Purchased many new forms and new checks for computer system.

Employee Pensions and Benefits (926) One more full time employee hired in 1997.

Maintenance of General Plant (935) Major maintenance on heating and cooling system, cathodic protection services, water blast Plant 8 area and painting in 1996.

Water Utility Plant in Service (Page W-08)

Wells and Springs (314) There was a complete rehab to Well #3 in 1997.

Computer Equipment (391.1) A new computer system and software was purchased in November of 1997.

SCADA Equipment (397.1) The utility purchased and implemented a new SCADA system in 1997.

Water Mains (Page W-15)

Mains were financed by capital contributed by developers.

Mains outside municipality were adjusted in column (g). Included with mains inside municipality in prior years.

Water Services (Page W-16)

New services are charged per PSC rates and/or financed by capital contributed by developers.

Meters (Page W-17)

The water commission did a complete inventory of meters and adjusted for differences in column (e) in 1997.

Hydrants and Distribution System Valves (Page W-18)

Number of hydrants and distribution system valves operated during the year--The utility has been informed of this and corrective action will be taken.
