



3013 (02-09-04)

ANNUAL REPORT

OF

Name: LA CROSSE WATER UTILITY

Principal Office: 400 LA CROSSE STREET
LA CROSSE, WI 54601

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 TONY AVERBECK of
(Person responsible for accounts)

LA CROSSE 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) 05/14/1998
(Date)

OFFICE SUPERVISOR
(Title)

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LA CROSSE WATER UTILITY

Utility Address: 400 LA CROSSE STREET
LA CROSSE, WI 54601

When was utility organized? 1/1/1877

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TONY AVERBECK
Title: OFFICE SUPERVISOR

Office Address:
400 LA CROSSE STREET
LA CROSSE, WI 54601

Telephone: (608) 789 - 7536

Fax Number: (608) 789 - 7592

E-mail Address:

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: HAWKINS ASH BAPTIE & COMPANY
Title:

Office Address: HAWKINS ASH BAPTIE & COMPANY
99 MILWAUKEE STREET
LA CROSSE, WI 54603

Telephone: (608) 784 - 7737

Fax Number:

E-mail Address:

Date of most recent audit report: 5/5/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: CURRENTLY UNFILLED

Title: UTILITY MANAGER

Office Address:

400 LA CROSSE STREET
LA CROSSE, WI 54601

Telephone: (608) 789 - 7536

Fax Number: (608) 789 - 7592

E-mail Address:

Name: TOM BERENDES

Title: SUPERINTENDENT

Office Address:

800 EAST AVENUE NORTH
LA CROSSE, WI 54601

Telephone: (608) 789 - 7385

Fax Number: (608) 789 - 7396

E-mail Address:

Name: TOM TALLE

Title: DISTRIBUTION SUPERVISOR

Office Address:

800 EAST AVENUE NORTH
LA CROSSE, WI 54601

Telephone: (608) 789 - 7384

Fax Number: (608) 789 - 7396

E-mail Address:

Name: TONY AVERBECK

Title: OFFICE SUPERVISOR

Office Address:

400 LA CROSSE STREET
LA CROSSEE, WI 54601

Telephone: (608) 789 - 7536

Fax Number: (608) 789 - 7592

E-mail Address:

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- PHIL ADDIS
- PAT CAFFREY
- PAT HOULIHAN
- JOHN MEDINGER
- GENE PFAFF
- RANDY TURTENWALD

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility? YES

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)? YES

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

Firm Name: DAIRYLAND POWER COOPERATIVE
3200 EAST AVENUE SOUTH
LA CROSSE, WI 54601

Contact Person: LYNDA KEMP

Title: MANAGER OF MAIL SERVICES

Telephone: (608) 787 - 1286

Fax Number: (608) 787 - 1314

E-mail Address:

Contract/Agreement beginning-ending dates: 5/30/1996

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

DAIRYLAND POWER PRINTS, INSERTS, AND MAILS OUR WATER AND SEWER BILLS.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,306,876	3,305,369	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,945,201	1,889,589	2
Depreciation Expense (403)	354,486	338,702	3
Amortization Expense (404-407)	0		4
Taxes (408)	547,416	530,044	5
Total Operating Expenses	2,847,103	2,758,335	
Net Operating Income	459,773	547,034	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	459,773	547,034	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	444	285	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	56,670	50,528	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	57,114	50,813	
Total Income	516,887	597,847	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	516,887	597,847	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	137,130	151,265	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	137,130	151,265	
Net Income	379,757	446,582	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,442,050	5,994,010	20
Balance Transferred from Income (433)	379,757	446,582	21
Miscellaneous Credits to Surplus (434)	119,075	1,458	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	6,940,882	6,442,050	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM INVESTMENTS	20,990	5
INTEREST FROM BOND ISSUES	35,680	6
Total (Acct. 419):	56,670	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
BLANK 1	310	10
BLANK 2	19,390	11
BLANK 3	36,212	12
BLANK 4	63,163	13
Total (Acct. 434):	119,075	
Miscellaneous Debits to Surplus (435):		
NONE		14
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		16
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)	8,868				8,868	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	2,410				2,410	3
Materials	1,167				1,167	4
Taxes	184				184	5
Other (list by major classes):						
Benefits	1,306				1,306	6
TRANSPORTATION	386				386	7
EQUIPMENT	1,845				1,845	8
SALVAGE	1,126				1,126	9
Total costs and expenses	8,424	0	0	0	8,424	
Net income (or loss)	444	0	0	0	444	

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	3,306,876	0	0	0	3,306,876	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	3,306,876	0	0	0	3,306,876	

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	794,036	33,402	827,438	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	161,060		161,060	5
Merchandising and jobbing	2,410		2,410	6
Other nonutility expenses			0	7
Water utility plant accounts	45,669		45,669	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	6,991		6,991	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	33,402	(33,402)	0	18
All other accounts			0	19
Total Payroll	1,043,568	0	1,043,568	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	21,977,316	20,961,989	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,087,613	5,762,524	2
Net Utility Plant	15,889,703	15,199,465	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,889,703	15,199,465	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,375	3,375	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	3,375	3,375	
Investment in Municipality (123)	323,318	516,544	7
Other Investments (124)	84,883	19,531	8
Special Funds (125-128)	0		9
Total Other Property and Investments	411,576	539,450	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	490,528	617,649	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	239,931	164,221	15
Other Accounts Receivable (143)	0		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0		18
Materials and Supplies (151-163)	151,018	162,084	19
Prepayments (165)	2,741	777	20
Interest and Dividends Receivable (171)	4,075	3,053	21
Accrued Utility Revenues (173)	443,158	361,531	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,331,451	1,309,315	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		24
Other Deferred Debits (182-186)	570	570	25
Total Deferred Debits	570	570	
Total Assets and Other Debits	17,633,300	17,048,800	

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)	3,010,887	2,963,975	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,940,882	6,442,050	28
Total Proprietary Capital	9,951,769	9,406,025	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	2,343,625	2,511,447	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	2,343,625	2,511,447	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	136,442	149,528	33
Payables to Municipality (233)	0		34
Customer Deposits (235)			35
Taxes Accrued (236)	495,202	477,421	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	631,644	626,949	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	99,671	106,115	44
Total Deferred Credits	99,671	106,115	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,606,598	4,398,265	49
Total Liabilities and Other Credits	17,633,307	17,048,801	

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)	21,736,342	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)	240,974				7
Total Utility Plant	21,977,316	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,087,613	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,087,613	0	0	0	
Net Utility Plant	15,889,703	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	5,762,522				5,762,522	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	354,486				354,486	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	40,815				40,815	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	33,541				33,541	9
Salvage	34,977				34,977	10
Other credits (specify):						11
					0	12
Total credits	463,819	0	0	0	463,819	13
Debits during year						14
Book cost of plant retired	123,444				123,444	15
Cost of removal	15,287				15,287	16
Other debits (specify):						17
					0	18
Total debits	138,731	0	0	0	138,731	19
Balance End of Year	6,087,610	0	0	0	6,087,610	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
LAND ON KING STREET	3,375			3,375	2
Total Nonutility Property (121)	3,375	0	0	3,375	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	3,375	0	0	3,375	

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 (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	151,018	162,084
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	151,018	162,084

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)	
(a)	Amount (b)	Account Charged or Credited (c)	(d)	
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				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	2,963,975	1
Changes during year (explain):		
SET UP TIF DISTRICT #6	46,912	2
Balance end of year	<u><u>3,010,887</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

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 PROM. NOTE	03/01/1992	03/01/2002	0.00%	679,610	1
1993 PROM. NOTE	02/05/1993	02/05/2002	0.00%	134,963	2
1993 PROM. NOTE 2	02/05/1993	02/05/2002	0.00%	32,032	3
1994 PROM NOTE	05/14/1994	05/14/2003	0.00%	231,421	4
1995 PROM. NOTE	03/01/1995	03/01/2004	0.00%	329,244	5
1995 REFUNDED BOND	09/01/1995	09/01/2004	0.00%	393,954	6
1997 PROM. NOTE	06/15/1997	06/15/2006	0.00%	193,987	7
1997 REFUNDED BOND	06/15/1997	06/15/1999	0.00%	62,814	8
1991 PROM. NOTE	03/08/1991	03/08/2000	0.00%	285,600	9
Total for Account 223				2,343,625	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	477,421	1
Accruals:		
Charged water department expense	547,416	2
Charged electric department expense		3
Charged sewer department expense	19,687	4
Other (explain):		
NONE		5
Total Accruals and other credits	567,103	
Taxes paid during year:		
County, state and local taxes	477,421	6
Social Security taxes	64,485	7
PSC Remainder Assessment	7,416	8
Other (explain):		
NONE		9
Total payments and other debits	549,322	
Balance end of year	495,202	

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)					
1991 PROM. NOTE		23,419	23,419	0	2
1992 REFUNDED BOND		42,077	42,077	0	3
1993 PROM. NOTE		7,569	7,569	0	4
1993 PROM. NOTE 2		1,797	1,797	0	5
1994 PROM. NOTE		9,966	9,966	0	6
1995 REFUNDED BOND		20,054	20,054	0	7
1995 PROM. NOTE		19,356	19,356	0	8
1997 REFUNDED BOND		5,634	5,634	0	9
1997 PROM. NOTE		7,258	7,258	0	10
Subtotal	0	137,130	137,130	0	
Other Long-Term Debt (224)					
NONE				0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	12
Subtotal	0	0	0	0	
Total	0	137,130	137,130	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,398,265					4,398,265	1
Add credits during year:							
For Services	164,083					164,083	2
For Mains	35,465					35,465	3
Other (specify):							
HYDRANTS	10,565					10,565	4
Deduct charges (specify):							
SERVICES WROTE OFF	1,260					1,260	5
REFUNDED REMOTE METER CHARGES	520					520	6
Balance End of Year	4,606,598	0	0	0	0	4,606,598	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,413,070					1,413,070	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):		
BOND MONEY THAT HASN'T BEEN USED AS OF 12/31/1997	323,318	1
Total (Acct. 123):	323,318	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR SERVICE WORK	12,198	2
AMOUNT DUE FROM TIF DISTRICTS	72,685	3
Total (Acct. 124):	84,883	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	239,931	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	239,931	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID DUES, POSTAGE, LIFE INSURANCE, AND RETIREMENT	2,741	18
Total (Acct. 165):	2,741	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
MAPS FOR FUTURE RESERVOIR	570	20
Total (Acct. 183):	570	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCURED VACATION	83,147	25
ACCURED COMP. TIME	654	26
ACCURED SICK LEAVE	15,870	27
Total (Acct. 253):	99,671	

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	21,229,215	0	0	0	21,229,215	1
Materials and Supplies	156,551	0	0	0	156,551	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	5,925,066	0	0	0	5,925,066	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,502,431	0	0	0	4,502,431	6
Other (specify):					0	7
Average Net Rate Base	10,958,269	0	0	0	10,958,269	
Net Operating Income	459,773	0	0	0	459,773	8
Net Operating Income as a percent of Average Net Rate Base	4.20%	N/A	N/A	N/A	4.20%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,987,431	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,691,466	3
Other (Specify):		4
Total Average Proprietary Capital	9,678,897	
Net Income		
Net Income	379,757	5
Percent Return on Proprietary Capital	3.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

1996 ANNEXATION ON LA CROSSE'S NORTHWEST SIDE HAD THE SERVICES,
MAINS, AND HYDRANTS INSTALLED IN 1997.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

LINE 26 - \$19,390.00 RECORD PRIOR YEAR INTEREST ON NEW TIF DISTRICT

LINE 27 - \$36212.00 AUDITOR'S ADJUSTMENT TO CORRECT ACCOUNTS RECEIVABLE. IN 1996 WE SWITCHED BILLING SOFTWARE. THERE WAS A PERIOD OF TIME FOLLOWING THE CONVERSION WHERE WE HAD TROUBLE BALANCING.

LINE 25 - \$63163.00 AUDITOR'S ADJUSTMENT TO ACCURED REVENUE. SAME REASON AS ABOVE, NEW BILLING SOFTWARE.

Distribution of Total Payroll (Page F-05)

This page was revised on 8/19/98 by PSC staff pursuant to July 31, 1998 letter from Tony Averbeck. The letter has been filed in the DWCCA municipal files.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

INTEREST RATE VARIES

Signature Page (Page ii)

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99, ele: okay 1998 report

July 16, 1998

Mr. Tony Averbeck, Office Supervisor
La Crosse Water Utility
400 La Crosse Street
La Crosse, WI 54601-3374

1997 Analytical Review DWCCA-2920-PJL

Dear Mr. Averbeck:

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

1. During our review of the Property Tax Equivalent schedule on page W-7 we noted that you did not report the Tax Equivalent per 1994 PSC Report in column c of line 30. As instructed in head notes number 6 and 7 at the top of page W-7, the amount used for 1997 should be the higher of the 1994 or the 1997 Tax Equivalent. Please explain and either provide a copy of the authorization to use the lower 1997 figure or report the difference as an adjustment to the 1998 annual report.

2. The Commission 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 annual report. Please confirm these changes or indicate the necessary corrections:

Page
Lines
Column
Reported As
Should Be

F-16 Tot Accr & other credits B 1,044,524 567,103
F-19 Total Acct 183 B Blank 570
W-7 26 D 92.33 .9233

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30

FINANCIAL SECTION FOOTNOTES

days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

pjl:mlo:W:\COMPL\LEEGE\2920 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,233,493	1
Total Sales of Water	3,233,493	
Other Operating Revenues		
Forfeited Discounts (470)	28,326	2
Miscellaneous Service Revenues (471)	663	3
Rents from Water Property (472)	1,505	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	42,889	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	73,383	
Total Operating Revenues	3,306,876	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	121,647	8
Pumping Expenses (620-633)	726,230	9
Water Treatment Expenses (640-652)	60,565	10
Transmission and Distribution Expenses (660-678)	507,861	11
Customer Accounts Expenses (901-905)	116,936	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	411,962	14
Total Operation and Maintenance Expenses	1,945,201	
Other Operating Expenses		
Depreciation Expense (403)	354,486	15
Amortization Expense (404-407)		16
Taxes (408)	547,416	17
Total Other Operating Expenses	901,902	
Total Operating Expenses	2,847,103	
NET OPERATING INCOME	459,773	

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	12,955	1,006,666	1,243,257	4
Commercial	2,350	1,277,786	847,659	5
Industrial	114	1,482,210	563,046	6
Total Metered Sales to General Customers (461)	15,419	3,766,662	2,653,962	
Private Fire Protection Service (462)	229		24,905	7
Public Fire Protection Service (463)	1		444,142	8
Other Sales to Public Authorities (464)	129	159,146	110,484	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	15,778	3,925,808	3,233,493	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	443,182	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):		
SPECIAL PFP TOWNSHIP OF SHELBY	960	4
Total Public Fire Protection Service (463)	444,142	
Forfeited Discounts (470):		
Customer late payment charges	28,326	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	28,326	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	663	7
Total Miscellaneous Service Revenues (471)	663	
Rents from Water Property (472):		
RENTAL OF HOSES,CURBING BOARDS, TAPPING MACHINE	1,505	8
Total Rents from Water Property (472)	1,505	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	42,889	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	42,889	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)	50	5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	205	7
Maintenance of Collecting and Impounding Reservoirs (612)	15,980	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	105,397	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	15	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	121,647	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	341	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	338,659	17
Pumping Labor and Expenses (624)	176,513	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,033	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	16,673	22
Maintenance of Structures and Improvements (631)	116,217	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	73,794	25
Total Pumping Expenses	726,230	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	4	26
Chemicals (641)	25,914	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	21,585	28
Miscellaneous Expenses (643)	16	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	13,046	33
Total Water Treatment Expenses	60,565	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)	48	38
Miscellaneous Expenses (665)	1,566	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	71,337	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	121,327	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	137,292	46
Maintenance of Meters (676)	64,358	47
Maintenance of Hydrants (677)	99,881	48
Maintenance of Miscellaneous Plant (678)	12,052	49
Total Transmission and Distribution Expenses	507,861	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	17,856	50
Meter Reading Labor (902)	45,892	51
Customer Records and Collection Expenses (903)	52,753	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	435	54
Total Customer Accounts Expenses	116,936	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	73,505	56
Office Supplies and Expenses (921)	3,779	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,270	59
Property Insurance (924)	2,199	60
Injuries and Damages (925)	55,542	61
Employee Pensions and Benefits (926)	248,654	62
Regulatory Commission Expenses (928)	337	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,402	65
Rents (931)	3,250	66
Maintenance of General Plant (932)	5,024	67
Total Administrative and General Expenses	411,962	
 Total Operation and Maintenance Expenses	 1,945,201	

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		495,202	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		19,687	2
Net property tax equivalent		475,515	
Social Security		64,485	3
PSC Remainder Assessment		7,416	4
Other (specify): NONE			5
Total tax expense		547,416	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		3.410000				4
Local tax rate	mills		11.160000				5
School tax rate	mills		12.080000				6
Voc. school tax rate	mills		2.160000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.020000				10
Less: state credit	mills						11
Net tax rate	mills		29.020000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.160000				14
Combined School Tax Rate	mills		14.240000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.400000				17
Total Tax Rate	mills		29.020000				18
Ratio of Local and School Tax to Total	dec.		0.875258				19
Total tax net of state credit	mills		29.020000				20
Net Local and School Tax Rate	mills		25.400000				21
Utility Plant, Jan. 1	\$	20,961,989	20,961,989				22
Materials & Supplies	\$	162,084	162,084				23
Subtotal	\$	21,124,073	21,124,073				24
Less: Plant Outside Limits	\$	9,334	9,334				25
Taxable Assets	\$	21,114,739	21,114,739				26
Assessment Ratio	dec.		0.923300				27
Assessed Value	\$	19,495,239	19,495,239				28
Net Local & School Rate	mills		25.400000				29
Tax Equiv. Computed for Current Year	\$	495,179	495,179				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	495,202					32 33
Tax equiv. for current year (see note 6)	\$	495,202					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	27,404		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	30,585		6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	518,420		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	706,639		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	1,283,048	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	1,061,475		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	98,954		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	660,432		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	270,700		20
Total Pumping Plant	2,091,561	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	72,290		23
Total Water Treatment Plant	72,290	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			27,404	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			30,585	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			518,420	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			706,639	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,283,048	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,061,475	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			98,954	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			660,432	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			270,700	20
Total Pumping Plant	0	0	2,091,561	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			72,290	23
Total Water Treatment Plant	0	0	72,290	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	82,997		26
Transmission and Distribution Mains (343)	9,488,217	299,408	27
Fire Mains (344)			28
Services (345)	3,764,940	357,323	29
Meters (346)	1,678,892	385,043	30
Hydrants (348)	1,468,089	71,921	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	16,483,135	1,113,695	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	7,792		35
Computer Equipment (391.1)	97,336	800	36
Transportation Equipment (392)	285,706	20,023	37
Stores Equipment (393)	1,634		38
Tools, Shop and Garage Equipment (394)	59,864		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	164,825	3,180	41
Communication Equipment (397)	174,897		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	792,054	24,003	
Total utility plant in service directly assignable	20,722,088	1,137,698	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	20,722,088	1,137,698	

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)			82,997 26
Transmission and Distribution Mains (343)			9,787,625 27
Fire Mains (344)			0 28
Services (345)	5,067		4,117,196 29
Meters (346)	101,405		1,962,530 30
Hydrants (348)	1,067		1,538,943 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	107,539	0	17,489,291
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,792 35
Computer Equipment (391.1)			98,136 36
Transportation Equipment (392)	15,905		289,824 37
Stores Equipment (393)			1,634 38
Tools, Shop and Garage Equipment (394)			59,864 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			168,005 41
Communication Equipment (397)			174,897 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	15,905	0	800,152
Total utility plant in service directly assignable	123,444	0	21,736,342
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	123,444	0	21,736,342

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)	23,391	1.67%	511	2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	280,213	2.50%	12,961	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	175,758	1.15%	8,126	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	479,362		21,598	
PUMPING PLANT				
Structures and Improvements (321)	564,484	2.63%	27,917	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	24,417	4.00%	3,958	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	552,614	3.13%	20,672	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	71,799	4.00%	10,828	15
Total Pumping Plant	1,213,314		63,375	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	34,539	4.76%	3,441	17
Total Water Treatment Plant	34,539		3,441	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	72,487	1.00%	830	19
Transmission and Distribution Mains (343)	1,360,644	0.63%	60,719	20
Fire Mains (344)				21
Services (345)	1,174,838	2.30%	104,645	22
Meters (346)	551,499	3.33%	81,630	23
Hydrants (348)	342,749	1.79%	32,913	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	3,502,217		280,737	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					23,902	2
313					0	3
314					293,174	4
315					0	5
316					183,884	6
317					0	7
	0	0	0	0	500,960	
321					592,401	8
322					0	9
323					28,375	10
324					0	11
325					573,286	12
326					0	13
327					0	14
328					82,627	15
	0	0	0	0	1,276,689	
331					0	16
332					37,980	17
	0	0	0	0	37,980	
341					0	18
342					73,317	19
343			13,661		1,435,024	20
344					0	21
345	5,067	6,716	1,404		1,269,104	22
346	101,405		16,621		548,345	23
348	1,067	8,571	3,291		369,315	24
349					0	25
	107,539	15,287	34,977	0	3,695,105	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)	6,738	6.67%	520	27
Computer Equipment (391.1)	39,023	14.29%	13,967	28
Transportation Equipment (392)	199,058	15.00%	24,717	29
Stores Equipment (393)	1,634	5.00%		30
Tools, Shop and Garage Equipment (394)	55,101	6.67%	3,993	31
Laboratory Equipment (395)				32
Power Operated Equipment (396)	125,439	15.00%	4,831	33
Communication Equipment (397)	106,097	6.67%	11,666	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	533,090		59,694	
Total accum. prov. directly assignable	5,762,522		428,845	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 5,762,522		 428,845	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					7,258	27
391.1					52,990	28
392	15,905				207,870	29
393					1,634	30
394					59,094	31
395					0	32
396					130,270	33
397					117,763	34
397.1					0	35
398					0	36
399					0	37
	15,905	0	0	0	576,879	
	123,444	15,287	34,977	0	6,087,613	
					0	38
	123,444	15,287	34,977	0	6,087,613	

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			309,970	309,970	1
February			290,459	290,459	2
March			312,572	312,572	3
April			334,243	334,243	4
May			376,004	376,004	5
June			498,089	498,089	6
July			507,541	507,541	7
August			479,263	479,263	8
September			431,408	431,408	9
October			395,708	395,708	10
November			280,652	280,652	11
December			304,880	304,880	12
Total for year	0	0	4,520,789	4,520,789	
Less: Measured or estimated water used in main flushing and water treatment during year				30,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				4,490,789	16
Less: Water sold				3,925,808	17
Losses and unaccounted for				564,981	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				22,606,000	21
Date of maximum: 6/27/1997					22
Cause of maximum:					23
DRY CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year				6,757,000	24
Date of minimum: 12/31/1997					25
Total KWH used for pumping for the year				6,118,358	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)	
HOOD STREET	10H	150	12	1,440,000	Yes	1
GREEN BAY STREET	12H	140	12	2,304,000	No	2
PINE STREET	13H	151	12	2,664,000	No	3
PINE STREET & CAMPBELL ROAD	14H	144	12	2,664,000	Yes	4
MYRICK PARK	15L	147	12	3,024,000	Yes	5
21ST PLACE	16H	160	12	2,880,000	No	6
15TH STREET & CHASE STREET	17H	160	12	2,880,000	Yes	7
WARD AVENUE	18H	155	12	3,456,000	No	8
KING STREET	19H	162	14	4,464,000	Yes	9
MEMORIAL FIELD EAST	20L	160	26	4,464,000	Yes	10
MEMORIAL FIELD WEST	21L	160	26	4,464,000	Yes	11
LOSEY BOULEVARD	22H	149	26	3,384,000	Yes	12
FISHERMAN'S ROAD	23H	98	26	2,880,000	Yes	13
FISHERMAN'S ROAD 2	24H	108	26	2,880,000	No	14
WESTWOOD COURT	25H	99	26	2,880,000	Yes	15
AIRPORT ROAD	26H	94	26	2,880,000	Yes	16

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	10H	12H	13H	1
Location	HOOD STREET	GREEN BAY STREET	PINE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1937	1983	1953	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,680	1,910	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	SIEMANS-ALLIS	US	9 10
Year Installed	1982	1983	1953	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14H	15L	16H	14
Location	STREET & CAMPBELL ROAD	MYRICK PARK	21ST PLACE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	LAYNE	LAYNE	GOULDS	18
Year Installed	1953	1970	1993	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,910	2,310	1,918	21
Pump Motor or Standby Engine Mfr	US	WESTINGHOUSE	US	22 23
Year Installed	1953	1953	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	125	200	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	17H	18H	19H	1
Location	15TH & CHASE STREET	WARD AVENUE	KING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1953	1956	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,960	2,180	2,340	8
Pump Motor or Standby Engine Mfr	US	US	ALLIS-CHALMERS	10
Year Installed	1956	1956	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	20L	20L 2	22H	14
Location	MEMORIAL FIELD EAST	MEMORIAL FIELD WEST	LOSEY BOULEVARD	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1970	1970	1976	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,960	3,250	2,320	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ALLIS-CHALMERS	23
Year Installed	1970	1970	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	250	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	23H	24H	25H	1
Location	FISHERMAN'S ROAD	FISHERMAN'S ROAD 2	WESTWOOD COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1977	1982	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,020	1,920	1,756	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	WESTINGHOUSE	10
Year Installed	1977	1982	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	26H			14
Location	AIRPORT ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	2,050			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	200			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	COLLECTION	DISTRIBUTION		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1913	1913		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	15	250		6
Total capacity in gallons	1,000,000	5,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		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.)		2.9000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.250	157				157
M	D	2.000	3,424				3,424
M	D	4.000	8,747				8,747
M	D	6.000	583,676	2,381			586,057
M	S	6.000	1,633				1,633
M	D	8.000	217,506	137			217,643
M	S	8.000	571				571
M	D	10.000	16,713	385			17,098
M	S	10.000	840				840
M	D	12.000	114,332				114,332
M	S	12.000	7,227				7,227
M	D	14.000	2,628				2,628
M	S	14.000	175				175
M	D	16.000	62,820	4,818			67,638
M	S	18.000	1,844				1,844
M	D	20.000	38,681				38,681
M	S	20.000	1,303				1,303
M	D	24.000	10,023				10,023
M	S	24.000	5,488				5,488
M	S	30.000	3				3
M	S	36.000	324				324
Total Within Municipality			1,078,115	7,721	0	0	1,085,836
M	D	6.000	1,810				1,810
M	D	8.000	5,637				5,637
M	D	12.000	9,140				9,140
Total Outside of Municipality			16,587	0	0	0	16,587
Total Utility			1,094,702	7,721	0	0	1,102,423

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	13,287	84	94		13,277		1
M	1.000	1,402	243	7		1,638	37	2
P	1.000		1			1		3
M	1.250	101	1	2		100		4
M	1.500	137	2	3		136		5
M	2.000	316	5	4		317		6
M	3.000	77				77		7
M	4.000	162	4			166		8
M	6.000	120	8	1		127		9
M	8.000	101	5			106		10
M	10.000	10				10		11
Total Utility		15,713	353	111	0	15,955	37	

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 (o).

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	13,521	1,938	846		14,613	1,857	1
0.750	1,440	170	205		1,405	376	2
1.000	872	189	154		907	376	3
1.500	298	15	1		312	38	4
2.000	290	60			350	41	5
3.000	158	1			159	21	6
4.000	94				94	18	7
6.000	22	2	1		23	4	8
10.000	1				1	1	9
Total:	16,696	2,375	1,207	0	17,864	2,732	

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	11,988	991	13	11		1,610	14,613	1
0.750	737	373	10	13		272	1,405	2
1.000	161	504	18	25		199	907	3
1.500	17	214	14	22		45	312	4
2.000	4	173	17	20		136	350	5
3.000		67	14	23		55	159	6
4.000		31	18	13		32	94	7
6.000		3	7	1		12	23	8
10.000			1				1	9
Total:	12,907	2,356	112	128	0	2,361	17,864	

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	11			(11)	0	1
Within Municipality	1,830	26	8	(3)	1,845	2
Total Fire Hydrants	1,841	26	8	(14)	1,845	
Flushing Hydrants						
				3	3	3
Total Flushing Hydrants	0	0	0	3	3	

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: 1,845
 Number of distribution system valves end of year: 2,370
 Number of distribution valves operated during year: 1,100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

LINE 8 - RESERVOIR CLEANING
LINE 9 - WELL SCREEN REPLACEMENT
LINE 23 - LABOR UP - WE ARE FULLY STAFFED
LINE 41 - CHARGED MORE SUPERVISORY LABOR HERE
LINE 46 - DID LESS SERVICE WORK, AND MORE MAIN, METER & HYDRANT PROJECTS
LINE 52 - WORKED SHORT A CLERK FOR ALL SUMMER OF 1997
LINE 62 - LOWER COMPENSATED ABSENCES

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

\$495202 WAS ENTERED IN AS AUTHORIZED BY MUNICIPALITY BY psc STAFF, WILL WRITE ABOUT DIFFERENCE BETWEEN OUR CALCULATION AND THEIRS

Water Utility Plant in Service (Page W-08)

ACCT. 343 - TRANSMISSION & DISTRIBUTION MAINS \$299408.00
MAINS ADDED DURING YEAR, THE QUANTITY AND SIZES ARE REPORTED ON PAGE W-16

ACCT. 345 - SERVICES \$357323.00
SERVICES ADDED DURING YEAR, THE QUANTITY AND SIZES ARE REPORTED ON PAGE W-17

ACCT. 346 - METERS \$385043.00
METERS PURCHASED DURING THE YEAR, THE NUMBERS ADDED ARE REPORTED ON PAGE W-18

ACCT. 348 - HYDRANTS \$71921.00
HYDRANTS ADDED DURING YEAR, THE NUMBER ADDED IS REPORTED ON PAGE W-19

ACCT. 392 - TRANSPORTATION EQUIPMENT \$20023.00
PURCHASED 3/4 TON TRUCK

ACCT. 346 - METERS \$101405.00
METERS RETIRED DURING YEAR, THE QUANTITY AND SIZES ARE REPORTED ON PAGE W-18

ACCT. 392 - TRANSPORTATION EQUIPMENT \$15905.00
RETIRED 3/4 TON TRUCK

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

PAGE W-10 COLUMN D
ADDITIONAL DEPRECIATION ADDED TO THE FOLLOWING ACCOUNTS
ACCT 345 SERVICES \$14000.00
ACCT 346 METERS 21000.00
ACCT 348 HYDRANTS 6000.00

PAGE W-11 COLUMN F
ACCT 346 METERS 101405.00
METERS RETIRED DURING YEAR, THE NUMBER AND SIZES ARE REPORTED ON PAGE W-18

PAGE W-11 COLUMN H
MATERIAL SALVAGED DURING YEAR IN THE FOLLOWING ACCOUNTS
ACCT 343 MAINS \$13661.00
ACCT 346 METERS 16621.00

PAGE W-11 COLUMN F
ACCT 392 TRANSPORTATION EQUIPMENT \$15905.00
RETIRED 3/4 TON TRUCK

WATER OPERATING SECTION FOOTNOTES

Reservoirs, Standpipes & Water Treatment (Page W-16)

PUMP STATION CONSTRUCTED IN 1991 LIQUID DISINFECTION POINT OF APPLICATION IS BOOSTER STATION, FILTERS NONE, NO CORROSION CONTROL, WATER IS FLUORIDATED, RATED CAPACITY OF PLANT IS 11.9

ID NUM 10H, CONSTRUCTED 1992, LIQUID DISINFECTION, POINT OF APPLICATION IS WELLHOUSE, NO CORROSION CONTROL CHEMICAL, WATER IS FLUORIDATED, RATED CAPACITY OF PLANT 1.4

ID NUM 12H, YEAR CONSTRUCTED 1961, LIQUID DISINFECTION, POINT OF APPLICATION IS WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATED APPLICATION OF PLANT IS 2.3

ID NUM 13H, YEAR CONSTRUCTED 1992, DISINFECTION IS LIQUID, POINT OF APPLICATION WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATED CAPACITY OF PLANT 2.7

ID NUM 14H, YEAR CONSTRUCTED 1992, DISINFECTION LIQUID, POINT OF APPLICATION IS WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATED CAPACITY IS 2.7

ID NUM 16H, YEAR CONSTRUCTED 1971, DISINFECTION LIQUID, POINTS OF APPLICATION WELLHOUSE, NO CORROSION USED, WATER IS FLUORIDATED, RATED CAPACITY OF 2.9

ID NUM 17H, YEAR CONSTRUCTED 1991, DISINFECTION LIQUID, POINTS OF APPLICATION WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATED CAPACITY OF PLANT 2.9

ID NUM 18H, YEAR CONSTRUCTED 1956, LIQUID DISINFECTION, POINTS OF APPLICATION WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED RATEI CAPACITY OF PLANT 3.5

ID NUM 19H, YEAR CONSTRUCTED 1992, LIQUID DISINFECTION, POINTS OF APPLICATION WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATED CAPACITY OF PLANT 4.5

ID NUM 22H, YEAR CONSTRUCTED 1992, LIQUID DISINFECTION, POINTS OF APPLICATION WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATED CAPACITY OF PLANT 3.4

ID NUM 23H, YEAR CONSTRUCTED 1984, LIQUID DISINFECTION, POINTS OF APPLICATION WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATEI CAPACITY OF PLANT 2.9

ID NUM 24H, YEAR CONSTRUCTED 1981, LIQUID DISINFECTION, POINT OF APPLICATION WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATEI CAPACITY OF PLANT 2.9

ID NUM 25H, YEAR CONSTRUCTED 1985, LIQUID DISINFECTION, POINTS OF APPLICATION WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATEI CAPACITY OF PLANT 2.9

WATER OPERATING SECTION FOOTNOTES

ID NUM 26H, YEAR CONSTRUCTED 1989, LIQUID DISINFECTION, POINTS OF APPLICATION WELLHOUSE, NO CORROSION CONTROL CHEMICAL USED, WATER IS FLUORIDATED, RATEI CAPACITY OF PLANT 2.9

Water Mains (Page W-17)

PAGE W-16 COLUMN E

950' 6" mains financed by contributions
341' 6" mains financed by utility funds
1090' 6" mains financed by utility funds and assessments
*Assessments were based om front footage
137' 8" mains financed by utility funds
385' 10" mains financed by contibutions
4818' 16" mains financed by utility funds and assessments
*Assessments were based on front footage

7721

Water Services (Page W-18)

WATER SERVICES FINANCED BY THE FOLLOWING FUNDS
88 UTILITY FUNDS
155 CONTRIBUTIONS
*USED SERVICES INSTALLED BY UTILITY FUNDS AS BASIS FOR AMOUNT
110 ASSESSMENTS
*ASSESSED PROPERTIES BASED ON AMOUNTS CHARGED TO UTILITY BY CONTRACTORS.

353 SERVICES

Hydrants and Distribution System Valves (Page W-20)

COLUMN C - The instructions ask us to report anything with a lead size less than six inches as a flushing hydrant. We have three hydrants that are less than 6". In the past, we recorded them as fire hydrants.

COLUMN E - The eleven hydrants outside the municipality were part of a boundary dispute with Onalaska. In 1997 these hydrants became the propery of Onalaska.
