



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MENOMONEE FALLS WATER UTILITY

Principal Office: W156 N 8480 PILGRIM RD
MENOMONEE FALLS, WI 53051

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 _____ of
(Person responsible for accounts)

_____ , certify that I
VILLAGE OF MENOMONEE FALLS WATER UTILITY
(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) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MENOMONEE FALLS WATER UTILITY

Utility Address: W156 N 8480 PILGRIM RD
MENOMONEE FALLS, WI 53051

When was utility organized? 12/31/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAVID BATE

Title: UTILITY ACCOUNTANT

Office Address:

W156 N8480 PILGRIM RD
MENOMONEE FALLS, WI 53501

Telephone: (414) 255 - 8380

Fax Number: (414) 255 - 5320

E-mail Address:

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

Name: THOMAS G WIELAND

Title: PARTNER

Office Address: REILLY, PENNER & BENTON LLP

611 N. BROADWAY
MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address: RPBLLP@EXECPC.COM

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

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

Name: THOMAS G WIELAND

Title: PARTNER

Office Address: REILLY, PENNER & BENTON LLP

611 N BROADWAY
MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address: RPBLLP@EXECPC.COM

Date of most recent audit report: 2/18/1998

Period covered by most recent audit: FOR YEAR ENDED 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MAX VOGT

Title: DIRECTOR OF UTILITIES

Office Address:

W156 N8480 PILGRIM RD
MENOMONEE FALLS, WI 53051

Telephone: (414) 255 - 8437

Fax Number: (414) 255 - 8424

E-mail Address:

Name of utility commission/committee: VILLAGE OF MENOMONEE FALLS WATER UTILITY COMMITTEE

Names of members of utility commission/committee:

MICHAEL MCDONALD
JACQUE SOMMERS
JEFF STELIGA

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: [REDACTED]

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)	3,544,993	3,447,161	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,420,907	1,325,360	2
Depreciation Expense (403)	672,965	581,970	3
Amortization Expense (404-407)	0		4
Taxes (408)	829,142	788,980	5
Total Operating Expenses	2,923,014	2,696,310	
Net Operating Income	621,979	750,851	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	621,979	750,851	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	523,826	358,790	10
Miscellaneous Nonoperating Income (421)	3,800	27,531	11
Total Other Income	527,626	386,321	
Total Income	1,149,605	1,137,172	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,149,605	1,137,172	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	950,742	787,313	14
Amortization of Debt Discount and Expense (428)	25,865	19,812	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	32,733	29,730	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,009,340	836,855	
Net Income	140,265	300,317	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,984,856	2,387,377	20
Balance Transferred from Income (433)	140,265	300,317	21
Miscellaneous Credits to Surplus (434)	672,658		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0	702,838	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,797,779	1,984,856	

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 EARNINGS	523,826	5
Total (Acct. 419):	523,826	
Miscellaneous Nonoperating Income (421):		
GAIN ON SALE OF PROPERTY	3,800	6
Total (Acct. 421):	3,800	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TRANSFER FROM APPROPRIATED SURPLUS	672,658	9
Total (Acct. 434):	672,658	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,544,993	0	0	0	3,544,993	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	3,544,993	0	0	0	3,544,993	

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	555,669	40,139	595,808	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		8,016	8,016	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	69,180	(69,180)	0	18
All other accounts	58,115	21,025	79,140	19
Total Payroll	682,964	0	682,964	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	41,006,875	38,756,405	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,721,048	5,020,772	2
Net Utility Plant	35,285,827	33,735,633	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	35,285,827	33,735,633	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	1,917,375	1,905,882	9
Total Other Property and Investments	1,917,375	1,905,882	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	57,212	60,227	10
Special Deposits (132-134)	0		11
Working Funds (135)		100	12
Temporary Cash Investments (136)	7,790,614	8,005,220	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	510,307	535,420	15
Other Accounts Receivable (143)	8,207	11,486	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	239,505	190,636	18
Materials and Supplies (151-163)	65,321	67,240	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	8,671,166	8,870,329	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	401,961	426,751	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	401,961	426,751	
Total Assets and Other Debits	46,276,329	44,938,595	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,240,226	2,220,270	26
Appropriated Earned Surplus (215)	1,233,224	1,905,882	27
Unappropriated Earned Surplus (216)	2,797,779	1,984,856	28
Total Proprietary Capital	6,271,229	6,111,008	
LONG-TERM DEBT			
Bonds (221-222)	15,461,740	15,835,000	29
Advances from Municipality (223)	1,307,046	691,599	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	16,768,786	16,526,599	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	81,682	20,753	33
Payables to Municipality (233)	0		34
Customer Deposits (235)	550	550	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	78,195	296,044	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	175,044	151,690	41
Total Current and Accrued Liabilities	335,471	469,037	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	22,900,843	21,831,951	49
Total Liabilities and Other Credits	46,276,329	44,938,595	

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)	40,956,938	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)	49,937				7
Total Utility Plant	41,006,875	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,721,048	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	5,721,048	0	0	0	
Net Utility Plant	35,285,827	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	5,020,772				5,020,772	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	672,965				672,965	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	58,607				58,607	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION DEPRECIATIC	38,907				38,907	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	770,479	0	0	0	770,479	13
Debits during year						14
Book cost of plant retired	70,203				70,203	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	70,203	0	0	0	70,203	19
Balance End of Year	5,721,048	0	0	0	5,721,048	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	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)	65,321	67,240
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	65,321	67,240

**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)				
1992 MORTGAGE REVENUE BONDS	12,843	428	181,939	1
1996 MORTGAGE REVENUE BONDS	11,947	428	220,022	2
1997 REFINANCE BOND ISSUE EXPENSES	1,075	428	0	3
Total			401,961	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,220,270	1
Changes during year (explain):		
TIF ADDITIONS	19,956	2
Balance end of year	<u><u>2,240,226</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)	
1992 REVENUE BONDS	03/20/1992	12/01/2012	7.00%	7,540,000	1
1996 REVENUE BONDS	06/01/1996	12/01/2016	6.00%	7,850,000	2
1997 BOND REFINANCE	09/15/1997	12/01/2003	4.00%	71,740	3
Total Bonds (Account 221):				15,461,740	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 15,461,740

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)					
CONSTRUCTION	12/31/1997	12/31/2010	6.00%	1,307,046	1
Total for Account 223				1,307,046	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

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)					
1990 PROMISSORY NOTE	591	6,501	7,092	0	1
1997 REFINANCE	0	951	0	951	2
1992 MORTGAGE REVENUE BOND	42,611	509,929	511,333	41,207	3
1996 MORTGAGE REVENUE BOND	252,842	433,361	650,166	36,037	4
Subtotal	296,044	950,742	1,168,591	78,195	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY		32,733	32,733	0	5
Subtotal	0	32,733	32,733	0	
Other Long-Term Debt (224)					
NONE				0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	7
Subtotal	0	0	0	0	
Total	296,044	983,475	1,201,324	78,195	

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	21,831,951					21,831,951	1
Add credits during year:							
For Services	269,637					269,637	2
For Mains	695,731					695,731	3
Other (specify):							
HYDRANTS	103,524					103,524	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	22,900,843	0	0	0	0	22,900,843	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESTRICTED PER BOND NOTE AGREEMENTS	1,917,375	5
Total (Acct. 128):	1,917,375	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	510,307	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	510,307	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS RECEIVABLES	8,207	15
Total (Acct. 143):	8,207	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY AND DELINQUENT BILLS ON TAX ROLL	239,505	16
Total (Acct. 145):	239,505	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
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	39,840,673	0	0	0	39,840,673	1
Materials and Supplies	66,280	0	0	0	66,280	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	5,370,910	0	0	0	5,370,910	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	22,366,397	0	0	0	22,366,397	6
Other (specify):					0	7
Average Net Rate Base	12,169,646	0	0	0	12,169,646	
Net Operating Income	621,979	0	0	0	621,979	8
Net Operating Income as a percent of Average Net Rate Base	5.11%	N/A	N/A	N/A	5.11%	

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	2,230,248	1
Appropriated Earned Surplus	1,569,553	2
Unappropriated Earned Surplus	2,391,317	3
Other (Specify):		4
Total Average Proprietary Capital	6,191,118	
Net Income		
Net Income	140,265	5
Percent Return on Proprietary Capital	2.27%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

PSC APPROVED A SIMPLIFIED RATE INCREASE (DOCKET 3850-WQ-100) VMF
INCREASED RATE 7/1/97

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

. INDEPENDENT AUDITORS' REPORT

VILLAGE OF MENOMONEE FALLS
MENOMONEE FALLS, WISCONSIN

WE HAVE COMPILED THE ACCOMPANYING MUNICIPAL UTILITY ANNUAL REPORT OF THE VILLAGE OF MENOMONEE FALLS AS OF DECEMBER 31,1997 IN THE ACCOMPANYING PRESCRIBED FORM IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS. WE HAVE ALSO COMPILED THE SUPPLEMENTARY INFORMATION PRESENTED IN THE PRESCRIBED FORM.

OUR COMPILATION WAS LIMITED TO PRESENTING, IN THE FORM PRESCRIBED BY THE WISCONSIN PUBLIC SERVICE COMMISSION, INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE MUNICIPAL UTILITY ANNUAL REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THE MUNICIPAL UTILITY ANNUAL REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE WISCONSIN PUBLIC SERVICE COMMISSION, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE MUNICIPAL UTILITY ANNUAL REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

. REILLY, PENNER & BENTON LLP

FEBRUARY 18, 1998

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 28, 1998

Mr. David Bate, Accountant
Menomonee Falls Water Utility
W156N8480 Pilgrim Road
Menomonee Falls, WI 53051-3140

Re: 1997 Analytical Review DWCCA-3580-RL

Dear Mr. Bate:

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

1. During our review, we noted you reported \$51,270.00 for first of year plant, Account 331, Structures and Improvements, page W-8. However, this amount was reported in Account 341, for end of year 1996, page W-7, line 48. Please explain.

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

Sincerely,

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

RL:mo:W:\COMPL\ROSELEE\3580 Menomonee Falls.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,363,115	1
Total Sales of Water	3,363,115	
Other Operating Revenues		
Forfeited Discounts (470)	23,264	2
Miscellaneous Service Revenues (471)	24,690	3
Rents from Water Property (472)	79,566	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	54,358	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	181,878	
Total Operating Revenues	3,544,993	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	11,232	8
Pumping Expenses (620-633)	387,070	9
Water Treatment Expenses (640-652)	88,392	10
Transmission and Distribution Expenses (660-678)	278,677	11
Customer Accounts Expenses (901-905)	48,928	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	606,608	14
Total Operation and Maintenance Expenses	1,420,907	
Other Operating Expenses		
Depreciation Expense (403)	672,965	15
Amortization Expense (404-407)		16
Taxes (408)	829,142	17
Total Other Operating Expenses	1,502,107	
Total Operating Expenses	2,923,014	
NET OPERATING INCOME	621,979	

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	235	1	4,147	1
Commercial	0	0		2
Industrial	0	0		3
Total Unmetered Sales to General Customers (460)	235	1	4,147	
Metered Sales to General Customers (461)				
Residential	8,374	531,770	1,487,188	4
Commercial	742	278,542	528,672	5
Industrial	170	237,559	360,941	6
Total Metered Sales to General Customers (461)	9,286	1,047,871	2,376,801	
Private Fire Protection Service (462)	270		81,805	7
Public Fire Protection Service (463)			845,264	8
Other Sales to Public Authorities (464)	42	25,627	55,098	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	9,833	1,073,499	3,363,115	

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)	845,264	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	845,264	
Forfeited Discounts (470):		
Customer late payment charges	23,264	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	23,264	
Miscellaneous Service Revenues (471):		
SERVICE CALLS AND SPRINKLING METERS	24,690	7
Total Miscellaneous Service Revenues (471)	24,690	
Rents from Water Property (472):		
WATER METER RENTALS	79,566	8
Total Rents from Water Property (472)	79,566	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	41,919	10
Other (specify):		
WATER TEST KITS	12,439	11
Total Other Water Revenues (474)	54,358	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	11,232	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	11,232	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,487	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	228,555	17
Pumping Labor and Expenses (624)	109,379	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	5,875	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	40,774	25
Total Pumping Expenses	387,070	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	1,211	26
Chemicals (641)	44,765	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)	36,846	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	5,570	33
Total Water Treatment Expenses	88,392	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	1,341	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	14,041	36
Meter Expenses (663)	16,285	37
Customer Installations Expenses (664)	8,659	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	3,654	41
Maintenance of Structures and Improvements (671)	3,365	42
Maintenance of Distribution Reservoirs and Standpipes (672)	14,509	43
Maintenance of Transmission and Distribution Mains (673)	62,301	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	46,297	46
Maintenance of Meters (676)	23,703	47
Maintenance of Hydrants (677)	84,522	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	278,677	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	4,325	50
Meter Reading Labor (902)	15,621	51
Customer Records and Collection Expenses (903)	27,509	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)	1,473	54
Total Customer Accounts Expenses	48,928	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	190,340	56
Office Supplies and Expenses (921)	76,523	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	117,299	59
Property Insurance (924)	35,000	60
Injuries and Damages (925)	17,178	61
Employee Pensions and Benefits (926)	162,792	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	7,476	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	606,608	
 Total Operation and Maintenance Expenses	1,420,907	

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		788,668	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,799	2
Net property tax equivalent		774,869	
Social Security		49,416	3
PSC Remainder Assessment		4,857	4
Other (specify): NONE			5
Total tax expense		829,142	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207100				3
County tax rate	mills		2.837700				4
Local tax rate	mills		6.978500				5
School tax rate	mills		14.558800				6
Voc. school tax rate	mills		1.412900				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		25.995000				10
Less: state credit	mills		2.204100				11
Net tax rate	mills		23.790900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.978500				14
Combined School Tax Rate	mills		15.971700				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.950200				17
Total Tax Rate	mills		25.995000				18
Ratio of Local and School Tax to Total	dec.		0.882870				19
Total tax net of state credit	mills		23.790900				20
Net Local and School Tax Rate	mills		21.004267				21
Utility Plant, Jan. 1	\$	38,756,405	38,756,405				22
Materials & Supplies	\$	67,240	67,240				23
Subtotal	\$	38,823,645	38,823,645				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	38,823,645	38,823,645				26
Assessment Ratio	dec.		0.967142				27
Assessed Value	\$	37,547,978	37,547,978				28
Net Local & School Rate	mills		21.004267				29
Tax Equiv. Computed for Current Year	\$	788,668	788,668				30
Tax Equivalent per 1994 PSC Report	\$	716,142					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	788,668					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)	65,797		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	775,333		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	841,130	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	695,100		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	742,275		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	24,413	1,505	20
Total Pumping Plant	1,461,788	1,505	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	64,410		23
Total Water Treatment Plant	64,410	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	51,270		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)			65,797 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			775,333 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	841,130
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			695,100 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			742,275 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			25,918 20
Total Pumping Plant	0	0	1,463,293
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			64,410 23
Total Water Treatment Plant	0	0	64,410
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			51,270 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)	2,740,375		26
Transmission and Distribution Mains (343)	21,479,713	1,442,081	27
Fire Mains (344)			28
Services (345)	5,407,400	342,797	29
Meters (346)	1,308,340	223,413	30
Hydrants (348)	2,890,938	199,824	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	33,878,036	2,208,115	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	1,303,872		34
Office Furniture and Equipment (391)	55,538		35
Computer Equipment (391.1)	43,230	68,104	36
Transportation Equipment (392)	317,681	17,938	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	31,080	5,798	39
Laboratory Equipment (395)	17,532		40
Power Operated Equipment (396)	393,736	1,100	41
Communication Equipment (397)	258,717	173	42
SCADA Equipment (397.1)	57,658		43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	2,479,044	93,113	
Total utility plant in service directly assignable	38,724,408	2,302,733	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	38,724,408	2,302,733	

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)			2,740,375 26
Transmission and Distribution Mains (343)	4,685		22,917,109 27
Fire Mains (344)			0 28
Services (345)	3,263		5,746,934 29
Meters (346)	47,956		1,483,797 30
Hydrants (348)	1,857		3,088,905 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	57,761	0	36,028,390
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,303,872 34
Office Furniture and Equipment (391)			55,538 35
Computer Equipment (391.1)			111,334 36
Transportation Equipment (392)	12,442		323,177 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			36,878 39
Laboratory Equipment (395)			17,532 40
Power Operated Equipment (396)			394,836 41
Communication Equipment (397)			258,890 42
SCADA Equipment (397.1)			57,658 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	12,442	0	2,559,715
Total utility plant in service directly assignable	70,203	0	40,956,938
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	70,203	0	40,956,938

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)		0.00%		1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	292,748	3.14%	24,345	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	292,748		24,345	
PUMPING PLANT				
Structures and Improvements (321)	147,906	2.43%	16,891	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	217,480	4.42%	32,809	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	18,166	4.29%	1,080	15
Total Pumping Plant	383,552		50,780	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	62,036	6.67%	2,374	17
Total Water Treatment Plant	62,036		2,374	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	521,017	1.86%	50,971	19
Transmission and Distribution Mains (343)	1,473,265	0.93%	206,445	20
Fire Mains (344)				21
Services (345)	827,220	2.00%	111,543	22
Meters (346)	313,472	0.00%	117,214	23
Hydrants (348)	315,082	1.57%	46,942	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	3,450,056		533,115	

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					0	2
313					0	3
314					317,093	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	317,093	
321					164,797	8
322					0	9
323					0	10
324					0	11
325					250,289	12
326					0	13
327					0	14
328					19,246	15
	0	0	0	0	434,332	
331					0	16
332					64,410	17
	0	0	0	0	64,410	
341					0	18
342					571,988	19
343	4,685				1,675,025	20
344					0	21
345	3,263				935,500	22
346	47,956				382,730	23
348	1,857				360,167	24
349					0	25
	57,761	0	0	0	3,925,410	

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)	135,087	2.50%	32,597	26
Office Furniture and Equipment (391)	15,340	8.33%	4,626	27
Computer Equipment (391.1)	37,718	25.00%	19,321	28
Transportation Equipment (392)	226,489		38,907	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	16,807	8.33%	2,830	31
Laboratory Equipment (395)	7,734	6.67%	1,169	32
Power Operated Equipment (396)	177,072		28,769	33
Communication Equipment (397)	216,133	10.00%	31,646	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	832,380		159,865	
Total accum. prov. directly assignable	5,020,772		770,479	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 5,020,772		 770,479	

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					167,684	26
391					19,966	27
391.1					57,039	28
392	12,442				252,954	29
393					0	30
394					19,637	31
395					8,903	32
396					205,841	33
397					247,779	34
397.1					0	35
398					0	36
399					0	37
	12,442	0	0	0	979,803	
	70,203	0	0	0	5,721,048	
					0	38
	70,203	0	0	0	5,721,048	

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			105,681	105,681	1
February			98,831	98,831	2
March			107,500	107,500	3
April			111,585	111,585	4
May			113,690	113,690	5
June			126,094	126,094	6
July			121,561	121,561	7
August			119,037	119,037	8
September			116,510	116,510	9
October			117,656	117,656	10
November			105,552	105,552	11
December			107,314	107,314	12
Total for year	0	0	1,351,011	1,351,011	
Less: Measured or estimated water used in main flushing and water treatment during year				5,246	13
Less: Other utility use				103,627	14
Other utility use explanation:					15
SEE FOOTNOTE W-12 LINE 15 FOR DETAIL					
Water pumped into distribution system				1,242,138	16
Less: Water sold				1,073,499	17
Losses and unaccounted for				168,639	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					
Maximum gallons pumped by all methods in any one day during reporting year				5,583,000	21
Date of maximum: 6/28/1997					22
Cause of maximum:					23
16" WATER MAIN HIT BY WISCONSIN GAS CO SUBCONTRACTOR					
Minimum gallons pumped by all methods in any one day during reporting year				2,945,000	24
Date of minimum: 5/26/1997					25
Total KWH used for pumping for the year				4,274,760	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)	
APPLETON AVE 1932	2	1,408	10	521,280	Yes	1
PILGRIM RD 1957	3	1,325	16	1,512,000	Yes	2
MARGARET RD.	4	65	26	1,018,080	Yes	3
TOWN HALL RD	5	1,379	16	1,480,320	Yes	4
MENOMONEE AVE.	6	58	20	194,400	Yes	5
MARGARET RD.	7	1,324	16	1,455,840	Yes	6
FOX RIDGE CT.	8	420	21	809,280	Yes	7

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	SERIAL NUMBER 102776	SERIAL NUMBER 116557	SERIAL NUMBER 12JHC3	1
Location	WELL 4 BOOSTER 2	WELL 8	WELL 5 BOOSTER 2	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE/BOWLER	LAYNE/BOWLER	5
Year Installed	1996	1995	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	750	1,250	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC MOTORS	G.E.	G.E.	10
Year Installed	1988	1994	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERIAL NUMBER 155426	SERIAL NUMBER 157499	SERIAL NUMBER 223091	14
Location	L 5 BOOSTER I AUXILLARY	WELL 5 AUXILLARY	L 3 BOOSTER 2 AUXILLARY	15
Purpose	B	S	B	16
Destination	D	R	D	17
Pump Manufacturer	LAYNE/BOWLER	LAYNE/BOWLER	LAYNE	18
Year Installed	1991	1991	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,250	1,200	21
Pump Motor or Standby Engine Mfr	WAUKESHA ENGINE	WAUKESHA	WAUKESHA ENGINE	23
Year Installed	1968	1968	1972	24
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	25
Horsepower	25	75	75	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	SERIAL NUMBER 3	NUMBER 341-BFAS-9410597	NUMBER 344-BFAS-9410597	1
Location	WELL 5 BOOSTER 1	GARFIELD	GARFIELD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE/BOWLER	AURORA	AURORA	5
Year Installed	1991	1994	1994	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,250	800	800	8
Pump Motor or Standby Engine Mfr	G.E.RATHON ELECTRIC MOTOR	HERCULES ENGINE		9
Year Installed	1991	1994	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	25	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERIAL NUMBER 375523	SERIAL NUMBER 4021902	SERIAL NUMBER 42704	14
Location	WELL 3	WELL 8 AUXILLARY	WELL 4	15
Purpose	P	P	P	16
Destination	R	D	R	17
Pump Manufacturer	GOULDS	LAYNE/BOWLER	LAYNE	18
Year Installed	1996	1995	1961	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,150	750	800	21
Pump Motor or Standby Engine Mfr	PLUEGER	WAUKESHA ENGINE	G.E.	22
Year Installed	1996	1994	1961	23
Type	ELECTRIC	NATURAL GAS	ELECTRIC	24
Horsepower	250	75	30	25

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	SERIAL NUMBER 42705	SERIAL NUMBER 70952	SERIAL NUMBER 70953	1
Location	WELL 4 BOOSTER 1	WELL 3 BOOSTER 2	WELL 3 BOOSTER 1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1961	1972	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,350	1,200	650	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1961	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERIAL NUMBER 781C0064	SERIAL NUMBER 86-07941-2	SERIAL NUMBER 86-07941-I	14
Location	WELL 6	FAIR OAK	FAIR OAK	15
Purpose	P	B	B	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	AURORA	AURORA	18
Year Installed	1978	1987	1987	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	250	250	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC MOTOR	U.S. MOTOR	U.S. MOTOR	23
Year Installed	1978	1987	1987	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	7	7	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	SERIAL NUMBER 891CQ950	SERIAL NUMBER 911-R-1470	SERIAL NUMBER AS91-4604	1
Location	WELL 7	WELL 5	CLAREMORE	2
Purpose	P	P	B	3
Destination	R	R	D	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	AURORA	5
Year Installed	1989	1991	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	310	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	BYRON JACKSON	U.S. MOTOR	9 10
Year Installed	1989	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	250	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERIAL NUMBER AS91-460-4	SERIAL NUMBER M2158960	SERIAL NUMBER ME389618	14
Location	CLAREMORE	WELL 2 BOOSTER	WELL 2	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	AURORA	GOULDS	GOULDS	18
Year Installed	1991	1994	1997	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	310	500	335	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. ELECTRIC	FRANKLIN ELPC	22 23
Year Installed	1991	1952	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	25	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	CTY Q	KOHLEL LANE	PUMPING STATION #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1960	1988	1932	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	75	90	0	6
Total capacity in gallons	1,000,000	1,000,000	212,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	0.7200	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NG STATION #3 PILGRIM RD	PUMPING STATION #4A	PUMPING STATION #4B	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1972	1988	1961	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	725,000	1,000,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7280	1.0000	2.5820	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PUMPING STATION #5 FIELD TANK FAIR OAK PKWY WER ROAD APPLETON AVE			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1968	1990	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	21	0	6
Total capacity in gallons	1,000,000	250,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3040	0.2500	0.5000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	620				620
P	D	2.000	360				360
M	D	3.000	260				260
M	D	4.000	8,820		400		8,420
P	D	4.000	50	43			93
M	D	6.000	157,221		500		156,721
P	D	6.000	28,441	1,224			29,665
M	D	8.000	103,475				103,475
P	D	8.000	267,009	16,180	18		283,171
M	D	10.000	1,880				1,880
P	D	10.000	230				230
M	T	12.000	73,400				73,400
P	T	12.000	91,637	3,637			95,274
M	T	16.000	49,960				49,960
P	T	16.000	75,173	8,888			84,061
P	T	20.000	0	172			172
Total Within Municipality			858,536	30,144	918	0	887,762
Total Utility			858,536	30,144	918	0	887,762

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	0.625	0	5			5		1
L	0.625	6		1		5		2
M	0.750	2,487		3	(46)	2,438		3
P	0.750	0	3			3		4
L	0.750	261			(171)	90		5
M	1.000	5,081		3	(446)	4,632		6
P	1.000	57	205		407	669		7
L	1.000	0	145			145		8
P	1.250	78	17		156	251		9
M	1.250	209			(107)	102		10
P	1.500	4	33		3	40		11
M	1.500	99		3	(57)	39		12
L	1.500	2			7	9		13
P	2.000	1	5		(1)	5		14
M	2.000	127		1	(70)	56		15
M	3.000	9			1	10		16
M	4.000	34			(3)	31		17
P	4.000	20			(7)	13		18
M	6.000	39			5	44		19
P	6.000	61	2		(3)	60		20
M	8.000	39			9	48		21
P	8.000	35			(8)	27		22
M	10.000	19			(14)	5		23
P	10.000	1			(1)	0		24
P	12.000	1			1	2		25
M	12.000	0	2			2		26
Total Utility		8,670	417	11	(345)	8,731	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,052		275	(3)	1,774	275	1
0.750	8,518	1,250	581	118	9,305	581	2
1.000	300	66	35	4	335	35	3
1.500	245	38	42		241	42	4
2.000	77	6	1	2	84	1	5
3.000	47	1			48		6
4.000	15	1	2	1	15	2	7
6.000	6			(1)	5		8
Total:	11,260	1,362	936	121	11,807	936	

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	1,660	110	2	2			1,774	1
0.750	8,638	330	39	9		289	9,305	2
1.000	21	200	72	11		31	335	3
1.500		153	56	12		20	241	4
2.000		49	20	8		7	84	5
3.000		15	15	6		12	48	6
4.000		6	4	3		2	15	7
6.000		2	2	1			5	8
Total:	10,319	865	210	52	0	361	11,807	

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	1,986	93	7	0	2,072	2
Total Fire Hydrants	1,986	93	7	0	2,072	
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: 2,072
 Number of distribution system valves end of year: 2,440
 Number of distribution valves operated during year: 448

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

W5 LINE 10 1997=\$11232; 1996=\$46261 DECREASE DUE TO NO MAJOR WELL REPAIRS IN 1997.

W5 LINE 44 1997=\$62301; 1996=\$97470 DECREASE DUE TO LESS WATERMAIN WORK. 21 WATERBREAKS FOR 1997. AVERAGE = 54 BREAKS

W5 LINE 48 1997=\$84522; 1996=\$72855 INCREASE DUE TO MAJOR HYDRANT RELOCATION FOR GOOD HOPE ROAD RECONSTRUCTION.

W5 LINE 50 1997=\$4325; 1996=\$15408 DECREASE DUE TO WATER UTILITY SUPERINTENDENT NO LONGER CHARGED TO A/C #901, BUT TO A/C #920.

W5 LINE 56 1997=\$190340; 1996=\$138208 INCREASE DUE TO 100% of WATER UTILITY SUPERINTENDENT CHARGED TO A/C IN 1997.

W5 LINE 57 1997=\$76523; 1996=\$21751 INCREASE MAINLY DUE TO:

1. \$11326 EXTRA COMPUTER MAINTENANCE
2. \$32103 DIGGER'S HOTLINE
3. \$3823 NEW TELEPHONE LINES

W5 LINE 59 1997=\$117299; 1996=\$65349 INCREASE DUE TO MILWAUKEE WATER SUPPLY STUDY.

Water Utility Plant in Service (Page W-08)

W-8

1. TRANSPORTATION EQUIPMENT
 THE WATER UTILITY RETIRED A FORD F250 PICKUP TRUCK WITH A VALUE OF \$12442 AND SOLD IT FOR \$3800.
 THE WATER UTILITY THEN PURCHASED A NEW 3/4 TON CHEVROLET PICK-UP TRUCK FOR \$17938.
2. COMPUTER EQUIPMENT
 THE WATER UTILITY ADDITIONS FOR 1997 CONSISTED OF THE FOLLOWING:

2 NET SERVERS	\$11372
PRINTER	2797
10 PCS	9692
GPS SYSTEM	15000
NOTEBOOK COMPUTER	2042
MISC SOFTWARE & EQUIP	5650
TOTAL	68104

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

W10 LINE 346 METERS DEP RATE - 10.00% METERS
 6.67% TRANSPONDERS

Pumping and Purchased Water Statistics (Page W-12)

W12 LINE 15	
HYDRANT FLUSHING	63816
FIRE DEPARTMENT	19000
WATERBREAKS	18627
NEW CONSTRUCTION WATERMAIN	157
GAL LOST THROUGH BACKBILLINGS	2027
TOTAL	103627

Sources of Water Supply - Statistics (Page W-12)

WATER OPERATING SECTION FOOTNOTES

Pumping & Power Equipment (Page W-15)

W-14

1. PUMPING EQUIPMENT SERIAL NUMBER 155426 IS AN ADDITIONAL POWER SOURCE FOR PUMP 12JHC3 AND NOT AN ADDITIONAL PUMP.
 2. PUMPING EQUIPMENT SERIAL NUMBER 223091 IS AN ADDITIONAL POWER SOURCE FOR PUMP 70952 AND NOT AN ADDITIONAL PUMP.
 3. PUMPING EQUIPMENT SERIAL NUMBER 4021902 IS AN ADDITIONAL POWER SOURCE FOR 116557 AND NOT AN ADDITIONAL PUMP.
 4. PUMPING EQUIPMENT SERIAL NUMBER 157499 IS AN ADDITIONAL POWER SOURCE FOR PUMP 12JHC3 AND NOT AN ADDITIONAL PUMP.
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Water Mains (Page W-17)

W-16

THE ADDITIONS IN COLUMN E WERE MADE THROUGH BORROWINGS, DEVELOPER CONTRIBUTIONS, AND WATER UTILITY OPERATIONS.

Water Services (Page W-18)

1. ADJUST TO ACTUAL RECORD PER PHYSICAL INVENTORY (BRUCE SCMIDT AT THE PSC HAS BEEN NOTIFIED.
NOTE A EXPANSION AND REPAIR 8 RETIRED
NOTE B EXPANSION AND REPAIR 8 NEW
NOTE C NEW CONSTRUCTION 254 NEW
NOTE D DISSCONTINUED 3 RETIRED
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