



3013 (02-09-04)

ANNUAL REPORT

OF

Name: NEW BERLIN WATER UTILITY

Principal Office: 16450 W NATIONAL AVE
NEW BERLIN, WI 53151

For the Year Ended: DECEMBER 31, 1997

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW BERLIN WATER UTILITY

Utility Address: 16450 W NATIONAL AVE
NEW BERLIN, WI 53151

When was utility organized? 11/29/1966

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RALPH R CHIPMAN CPA

Title: ACCOUNTANT

Office Address:

3805 S CASPER DR
NEW BERLIN, WI 53151

Telephone: (414) 786 - 8610 EXT 577

Fax Number: (414) 786 - 6121

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: VIRCHOW,KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW,KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 3/11/1998

Period covered by most recent audit: CALENDAR YEAR 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR LARRY R WILMS

Title: SUPERINTENDENT

Office Address:

16450 W NATIONAL AVE
NEW BERLIN, WI 53151

Telephone: (414) 786 - 7086

Fax Number: (414) 786 - 0792

E-mail Address:

Name of utility commission/committee: COMMON COUNCIL SERVES AS UTILITY COMMISION

Names of members of utility commission/committee:

LORRAINE KIEFER, COMMON COUNCIL PRESIDENT

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)? YES

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

Firm Name: WEPCO

333 W EVERETT RM A172
P.O. BOX 2046
MILWAUKE, WI 53201

Contact Person: DAVE GORTON

Title:

Telephone: (414) 221 - 3876

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 5/1/1992

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

1 & 2 FAMILY RESIDENTIAL METER READING

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,840,160	2,811,322	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,285,441	1,274,983	2
Depreciation Expense (403)	514,493	421,564	3
Amortization Expense (404-407)	0		4
Taxes (408)	648,875	646,509	5
Total Operating Expenses	2,448,809	2,343,056	
Net Operating Income	391,351	468,266	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	391,351	468,266	
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)	157,842	177,442	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	157,842	177,442	
Total Income	549,193	645,708	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	549,193	645,708	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	166,427	176,518	14
Amortization of Debt Discount and Expense (428)	9,214	8,856	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	75,116	92,553	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	250,757	277,927	
Net Income	298,436	367,781	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,179,558	2,854,277	20
Balance Transferred from Income (433)	298,436	367,781	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0	42,500	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)	3,477,994	3,179,558	

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):		
WISCONSIN POOLED INVESTMENT FUND	157,481	5
SPECIAL ASSESSMENTS	361	6
Total (Acct. 419):	157,842	
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):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				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	2,840,160	0	0	0	2,840,160	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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,840,160	0	0	0	2,840,160	

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	389,935	52,030	441,965	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	22,137	2,626	24,763	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	10,360	1,430	11,790	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	56,086	(56,086)	0	18
All other accounts			0	19
Total Payroll	478,518	0	478,518	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	30,421,231	29,349,433	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,334,291	4,799,538	2
Net Utility Plant	25,086,940	24,549,895	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	25,086,940	24,549,895	
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)	27,236	30,801	8
Special Funds (125-128)	1,123,239	891,300	9
Total Other Property and Investments	1,150,475	922,101	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,997,324	1,924,663	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	567,136	561,367	15
Other Accounts Receivable (143)	87,941	15,043	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	70,601	72,903	18
Materials and Supplies (151-163)	0	0	19
Prepayments (165)	250		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,723,252	2,573,976	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	52,879	59,093	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	52,879	59,093	
Total Assets and Other Debits	29,013,546	28,105,065	

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)	2,203,990	629,444	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,477,994	3,179,558	28
Total Proprietary Capital	5,681,984	3,809,002	
LONG-TERM DEBT			
Bonds (221-222)	2,505,000	2,705,000	29
Advances from Municipality (223)	1,021,991	1,094,755	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	3,526,991	3,799,755	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	285,105	166,084	33
Payables to Municipality (233)	58,898	82,761	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	20,838	20,064	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	4,000		41
Total Current and Accrued Liabilities	368,841	268,909	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	444,863	228,190	43
Other Deferred Credits (253)	0		44
Total Deferred Credits	444,863	228,190	
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)	18,990,867	19,999,209	49
Total Liabilities and Other Credits	29,013,546	28,105,065	

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)	30,210,904	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)	210,327				7
Total Utility Plant	30,421,231	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,334,291	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	5,334,291	0	0	0	
Net Utility Plant	25,086,940	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	4,799,538				4,799,538	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	514,493				514,493	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,361				25,361	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION EXPENSE	22,700				22,700	9
Salvage	9,583				9,583	10
Other credits (specify):						11
					0	12
Total credits	572,137	0	0	0	572,137	13
Debits during year						14
Book cost of plant retired	37,384				37,384	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	37,384	0	0	0	37,384	19
Balance End of Year	5,334,291	0	0	0	5,334,291	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):					
NONE				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	0 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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

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 1
Water utility (154)	0	2
Sewer utility (154)		3
Heating utility (154)		4
Gas utility (154)		5
Merchandise (155)		6
Other materials & supplies (156)		7
Stores expense (163)		8
Total Materials and Supplies	0	0

**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)				
1990 ADVANCE FROM MUNICIPALITY	3,506	428	6,719	1
1991 REVENUE BONDS	4,827	428	43,041	2
1993 ADVANCE FROM MUNICIPALITY	522	428	478	3
1997 ADVANCE FROM MUNICIPALITY	359	428	2,641	4
Total			52,879	
Unamortized premium on debt (251)				
NONE				5
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	629,444	1
Changes during year (explain):		
CITY CONTRIBUTION FROM TIF#2	408,341	2
CITY CONTRIBUTION FROM TIF #2 - PREVIOUS YEARS	1,166,205	3
Balance end of year	<u>2,203,990</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)	
REVENUE BONDS	10/01/1991	12/01/2006	6.00%	2,505,000	1
Total Bonds (Account 221):				2,505,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u>2,505,000</u>	

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)					
1983 ADVANCE	03/01/1983	12/01/1999	10.00%	51,646	1
1990 ADVANCE	03/01/1990	12/01/1999	7.00%	177,300	2
1991 ADVANCE	03/01/1991	12/01/2000	5.00%	334,755	3
1993 ADVANCE	03/01/1993	12/01/1998	3.00%	15,000	4
1997 ADVANCE	03/01/1997	12/01/2001	5.00%	225,000	5
1979 ADVANCE	03/01/1979	12/01/1999	7.00%	218,290	6
Total for Account 223				<u>1,021,991</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	648,875	2
Charged electric department expense		3
Charged sewer department expense	8,470	4
Other (explain):		
SOCIAL SECURITY CAPITALIZED	707	5
Total Accruals and other credits	658,052	
Taxes paid during year:		
County, state and local taxes	619,090	6
Social Security taxes	35,164	7
PSC Remainder Assessment	3,798	8
Other (explain):		
NONE		9
Total payments and other debits	658,052	
Balance end of year	0	

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)					
REVENUE BOND	13,947	166,427	167,360	13,014	1
Subtotal	13,947	166,427	167,360	13,014	
Advances from Municipality (223)					
1978 ADVANCE	112	1,238	1,350	0	2
1979 ADVANCE	1,814	21,217	21,776	1,255	3
1983 ADVANCE	602	7,019	7,218	403	4
1990 ADVANCE	1,678	19,486	20,141	1,023	5
1991 ADVANCE	1,812	21,645	21,739	1,718	6
1997 ADVANCE	0	3,375		3,375	7
1993 ADVANCE	99	1,136	1,185	50	8
Subtotal	6,117	75,116	73,409	7,824	
Other Long-Term Debt (224)					
NONE				0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	10
Subtotal	0	0	0	0	
Total	20,064	241,543	240,769	20,838	

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	19,999,209					19,999,209	1
Add credits during year:							
For Services	31,632					31,632	2
For Mains	103,352					103,352	3
Other (specify):							
HYDRANTS	22,879					22,879	4
Deduct charges (specify):							
CITY CONTRIBUTION FROM TIF#2 - PREVIOUS YEARS	1,166,205					1,166,205	5
Balance End of Year	18,990,867	0	0	0	0	18,990,867	
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):		
SPECIAL ASSESSMENTS	27,236	2
Total (Acct. 124):	27,236	
Sinking Funds (125):		
REDEMPTION ACCOUNT	13,013	3
RESERVE ACCOUNT	383,760	4
Total (Acct. 125):	396,773	
Depreciation Fund (126):		
DEPRECIATION FUND	250,000	5
Total (Acct. 126):	250,000	
Other Special Funds (128):		
IMPACT FEES	476,466	6
Total (Acct. 128):	476,466	
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	567,136	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	567,136	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,816	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):		
DUPLICATE PAID INVOICE	72,125	16
Total (Acct. 143):	87,941	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS ON TAX ROLL	50,251	17
UTILITY PAID CITY INVOICE CK 8467	11,880	18
MISCELLANEOUS	8,470	19
Total (Acct. 145):	70,601	
Prepayments (165):		
PAYMENT FOR 1998 CONFERENCE	250	20
Total (Acct. 165):	250	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
DECEMBER PAYROLL	46,762	26
MISCELLANEOUS	12,136	27
Total (Acct. 233):	58,898	
Other Deferred Credits (253):		
NONE		28
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	29,663,281	0	0	0	29,663,281	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	5,066,914	0	0	0	5,066,914	4
Customer Advances for Construction	336,527				336,527	5
Contributions in Aid of Construction	19,495,038	0	0	0	19,495,038	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,764,802	0	0	0	4,764,802	
Net Operating Income	391,351	0	0	0	391,351	8
Net Operating Income as a percent of Average Net Rate Base						
	8.21%	N/A	N/A	N/A	8.21%	

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	1,416,717	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,328,776	3
Other (Specify):		4
Total Average Proprietary Capital	4,745,493	
Net Income		
Net Income	298,436	5
Percent Return on Proprietary Capital	6.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

1997 depreciation rates were increased by PSC order DWCCA-4090-JPL.

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.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 6, 1998

Mr. Ralph Chipman, Accountant
New Berlin Water Utility
16450 West National Avenue
New Berlin, WI 53151-5512

Re: 1997 Analytical Review File DWCCA-4090-RL

Dear Mr. Chipman:

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. As of today's date, we have not received a response to our 1996 review letter. Please respond to our 1996 review letter when responding to this letter
2. During our review of the mains schedule we noted total feet end of year for 1996, page W-18, and total feet first of year 1997, page W-16, do not agree. 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\4090 New Berlin.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,750,077	1
Total Sales of Water	2,750,077	
Other Operating Revenues		
Forfeited Discounts (470)	19,014	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	24,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	47,069	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	90,083	
Total Operating Revenues	2,840,160	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	477,244	9
Water Treatment Expenses (640-652)	132,110	10
Transmission and Distribution Expenses (660-678)	315,651	11
Customer Accounts Expenses (901-905)	69,470	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	290,966	14
Total Operation and Maintenance Expenses	1,285,441	
Other Operating Expenses		
Depreciation Expense (403)	514,493	15
Amortization Expense (404-407)		16
Taxes (408)	648,875	17
Total Other Operating Expenses	1,163,368	
Total Operating Expenses	2,448,809	
NET OPERATING INCOME	391,351	

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	35	4,201	10,630	2
Industrial				3
Total Unmetered Sales to General Customers (460)	35	4,201	10,630	
Metered Sales to General Customers (461)				
Residential	6,802	549,499	1,396,800	4
Commercial	602	247,781	445,021	5
Industrial	169	107,545	179,749	6
Total Metered Sales to General Customers (461)	7,573	904,825	2,021,570	
Private Fire Protection Service (462)	288		96,096	7
Public Fire Protection Service (463)	1		590,843	8
Other Sales to Public Authorities (464)	23	16,853	30,938	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,920	925,879	2,750,077	

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)	590,843	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)	590,843	
Forfeited Discounts (470):		
Customer late payment charges	19,014	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	19,014	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
SHARE OF BUILDING CHARGED TO SEWER UTILITY	16,000	8
RENT OF WATER TOWER SPACE	8,000	9
Total Rents from Water Property (472)	24,000	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	30,468	11
Other (specify):		
STANDBY WATER CHARGES	14,057	12
MISCELLANEOUS	2,544	13
Total Other Water Revenues (474)	47,069	
Amortization of Construction Grants (475):		
NONE		14
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)		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	0	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	233,153	17
Pumping Labor and Expenses (624)	61,142	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)	43,455	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	139,494	25
Total Pumping Expenses	477,244	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	76,552	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)	11,379	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	28,296	32
Maintenance of Water Treatment Equipment (652)	15,883	33
Total Water Treatment Expenses	132,110	
 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)	19,671	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	23,151	43
Maintenance of Transmission and Distribution Mains (673)	104,423	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	64,901	46
Maintenance of Meters (676)	22,911	47
Maintenance of Hydrants (677)	80,594	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	315,651	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	26,334	51
Customer Records and Collection Expenses (903)	43,136	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)		54
Total Customer Accounts Expenses	69,470	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	91,579	56
Office Supplies and Expenses (921)	19,619	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,097	59
Property Insurance (924)	6,666	60
Injuries and Damages (925)	10,520	61
Employee Pensions and Benefits (926)	111,382	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	17,422	65
Rents (931)		66
Maintenance of General Plant (932)	7,681	67
Total Administrative and General Expenses	290,966	
 Total Operation and Maintenance Expenses	 1,285,441	

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		619,090	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,470	2
Net property tax equivalent		610,620	
Social Security		35,164	3
PSC Remainder Assessment		3,798	4
Other (specify): NONE			5
SOCIAL SECURITY CAPITALIZED		(707)	6
Total tax expense		648,875	

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		0.201000				3
County tax rate	mills		2.754300				4
Local tax rate	mills		5.683800				5
School tax rate	mills		16.324700				6
Voc. school tax rate	mills		1.370300				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.334100				10
Less: state credit	mills		2.574600				11
Net tax rate	mills		23.759500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.683800				14
Combined School Tax Rate	mills		17.695000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.378800				17
Total Tax Rate	mills		26.334100				18
Ratio of Local and School Tax to Total	dec.		0.887777				19
Total tax net of state credit	mills		23.759500				20
Net Local and School Tax Rate	mills		21.093130				21
Utility Plant, Jan. 1	\$	29,349,433	29,349,433				22
Materials & Supplies	\$	0					23
Subtotal	\$	29,349,433	29,349,433				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	29,349,433	29,349,433				26
Assessment Ratio	dec.		0.999162				27
Assessed Value	\$	29,324,838	29,324,838				28
Net Local & School Rate	mills		21.093130				29
Tax Equiv. Computed for Current Year	\$	618,553	618,553				30
Tax Equivalent per 1994 PSC Report	\$	619,090					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	619,090					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)	4,992		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	998,510	116,898	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	110,934		10
Other Water Source Plant (317)		16,692	11
Total Source of Supply Plant	1,114,436	133,590	
PUMPING PLANT			
Land and Land Rights (320)	48,699		12
Structures and Improvements (321)	390,563	56,261	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	994,317	44,973	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	13,458	16,757	20
Total Pumping Plant	1,447,037	117,991	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	48,037		23
Total Water Treatment Plant	48,037	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,889		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)			4,992	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)			1,115,408	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			110,934	10
Other Water Source Plant (317)			16,692	11
Total Source of Supply Plant	0	0	1,248,026	
PUMPING PLANT				
Land and Land Rights (320)			48,699	12
Structures and Improvements (321)			446,824	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,039,290	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			30,215	20
Total Pumping Plant	0	0	1,565,028	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			48,037	23
Total Water Treatment Plant	0	0	48,037	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,889	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)	1,388,615		26
Transmission and Distribution Mains (343)	17,413,695	499,733	27
Fire Mains (344)	33,338		28
Services (345)	3,544,948	48,220	29
Meters (346)	803,798	106,735	30
Hydrants (348)	2,560,568	78,559	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	25,753,851	733,247	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	128,584		34
Office Furniture and Equipment (391)	17,320		35
Computer Equipment (391.1)	11,140	4,987	36
Transportation Equipment (392)	156,103	130,942	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	63,156	10,279	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	63,595		41
Communication Equipment (397)	5,380	1,593	42
SCADA Equipment (397.1)	307,020		43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	752,298	147,801	
Total utility plant in service directly assignable	29,115,659	1,132,629	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	29,115,659	1,132,629	

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)			1,388,615 26
Transmission and Distribution Mains (343)			17,913,428 27
Fire Mains (344)			33,338 28
Services (345)			3,593,168 29
Meters (346)	23,594		886,939 30
Hydrants (348)	578		2,638,549 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	24,172	0	26,462,926
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			128,584 34
Office Furniture and Equipment (391)			17,320 35
Computer Equipment (391.1)			16,127 36
Transportation Equipment (392)	13,212		273,833 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			73,435 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			63,595 41
Communication Equipment (397)			6,973 42
SCADA Equipment (397.1)			307,020 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	13,212	0	886,887
Total utility plant in service directly assignable	37,384	0	30,210,904
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	37,384	0	30,210,904

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)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	234,714	2.94%	31,075	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	29,444	2.00%	2,219	6
Other Water Source Plant (317)		5.50%	459	7
Total Source of Supply Plant	264,158		33,753	
PUMPING PLANT				
Structures and Improvements (321)	164,325	2.43%	10,174	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	510,216	5.00%	50,840	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	13,458	4.29%	763	15
Total Pumping Plant	687,999		61,777	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	33,882	6.67%	3,204	17
Total Water Treatment Plant	33,882		3,204	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	380,740	1.86%	25,828	19
Transmission and Distribution Mains (343)	1,511,746	1.10%	194,299	20
Fire Mains (344)	3,397	1.10%	367	21
Services (345)	855,724	2.09%	74,593	22
Meters (346)	206,037	6.00%	50,722	23
Hydrants (348)	396,384	1.85%	48,092	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	3,354,028		393,901	

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					265,789	4
315					0	5
316					31,663	6
317					459	7
	0	0	0	0	297,911	
321					174,499	8
322					0	9
323					0	10
324					0	11
325					561,056	12
326					0	13
327					0	14
328					14,221	15
	0	0	0	0	749,776	
331					0	16
332					37,086	17
	0	0	0	0	37,086	
341					0	18
342					406,568	19
343					1,706,045	20
344					3,764	21
345					930,317	22
346	23,594		1,624		234,789	23
348	578		6,558		450,456	24
349					0	25
	24,172	0	8,182	0	3,731,939	

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)	40,142	2.27%	2,919	26
Office Furniture and Equipment (391)	13,707	10.00%	1,732	27
Computer Equipment (391.1)	1,830	25.00%	3,408	28
Transportation Equipment (392)	123,760	10.56%	22,701	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	24,086	10.00%	6,830	31
Laboratory Equipment (395)				32
Power Operated Equipment (396)	38,635	6.07%	3,860	33
Communication Equipment (397)	4,359	9.09%	561	34
SCADA Equipment (397.1)	212,952	9.09%	27,908	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>459,471</u>		<u>69,919</u>	
Total accum. prov. directly assignable	<u>4,799,538</u>		<u>562,554</u>	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>4,799,538</u></u>		 <u><u>562,554</u></u>	

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					43,061	26
391					15,439	27
391.1					5,238	28
392	13,212		1,401		134,650	29
393					0	30
394					30,916	31
395					0	32
396					42,495	33
397					4,920	34
397.1					240,860	35
398					0	36
399					0	37
	13,212	0	1,401	0	517,579	
	37,384	0	9,583	0	5,334,291	
					0	38
	37,384	0	9,583	0	5,334,291	

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			88,970	88,970	1
February			83,545	83,545	2
March			84,518	84,518	3
April			82,051	82,051	4
May			93,638	93,638	5
June			109,609	109,609	6
July			98,770	98,770	7
August			97,181	97,181	8
September			91,133	91,133	9
October			95,153	95,153	10
November			80,970	80,970	11
December			86,739	86,739	12
Total for year	0	0	1,092,277	1,092,277	
Less: Measured or estimated water used in main flushing and water treatment during year				62,298	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,029,979	16
Less: Water sold				925,879	17
Losses and unaccounted for				104,100	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				6,726	21
Date of maximum: 2/25/1997					22
Cause of maximum:					23
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				1,638	24
Date of minimum: 10/20/1997					25
Total KWH used for pumping for the year				3,857,858	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)	
FOREST VIEW	1	1,500	12	235,978	Yes	1
WESTRIDGE	10	345	14	0	No	2
GLEN PARK	2	335	10	132,460	Yes	3
ROGERS DR	3	1,800	15	760,630	Yes	4
GREENRIDGE	4	1,650	12	229,252	Yes	5
REGAL MANOR MAIN	5	1,700	12	322,879	Yes	6
REGAL MANOR AUXILIARY	6	325	10	0	No	7
NATIONAL AVE	7	2,018	15	622,110	Yes	8
VALLEY VIEW EAST	8	1,984	10	421,203	Yes	9
VALLEY VIEW WEST	9	342	8	268,027	Yes	10

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	1	10	11	1
Location	WELL #1	WELL #3	WELL #3	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	BYRON JACKSON	FM	FM	5
Year Installed	1993	1966	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	1,334	1,363	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	US	US	9 10
Year Installed	1993	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	13	14	14
Location	WELL #3	WELL #4	WELL #4	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	FM	BYRON JACKSON	TATE	18
Year Installed	1966	1990	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	111	597	566	21
Pump Motor or Standby Engine Mfr	US	BYRON JACKSON	US	22 23
Year Installed	1966	1990	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	8	125	50	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	15	16	18	1
Location	WELL #4	WELL #4	WELL #5	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	TATE	BERKELEY	BYRON JACKSON	5
Year Installed	1966	1966	1980	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	613	350	550	8
Pump Motor or Standby Engine Mfr	US	WAUKESHA	BYRON JACKSON	9 10
Year Installed	1995	1966	1980	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	50	25	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	19	2	20	14
Location	WELL #5	WELL #1	WELL #5	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	AMERICAN	BYRON JACKSON	18
Year Installed	1970	1989	1970	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	300	455	600	21
Pump Motor or Standby Engine Mfr	WEST	US MOTORS	WEST	22 23
Year Installed	1970	1990	1970	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	30	40	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	21	22	23	1
Location	WELL #5	WELL #6	WELL #7	2
Purpose	B	P	P	3
Destination	D	D	R	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1970	1972	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	210	1,000	8
Pump Motor or Standby Engine Mfr	WEST	GENERAL ELECTRIC	BYRON JACKSON	9 10
Year Installed	1970	1972	1975	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	25	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	24	25	26	14
Location	WELL #7	WELL #7	WELL #7	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	DEMING	DEMING	LAYNE	18
Year Installed	1995	1995	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,958	1,885	743	21
Pump Motor or Standby Engine Mfr	US	US	GE	22 23
Year Installed	1996	1996	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	30	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	27	28	29	1
Location	WELL #7	WELL #7	WELL #8	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1991	1991	1984	6
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	390	390	1,400	8
Pump Motor or Standby Engine Mfr	FRANKLIN ELECTRIC	FRANKLIN ELECTRIC	BYRON JACKSON	9 10
Year Installed	1991	1991	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	5	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	3	30	31	14
Location	WELL #1	WELL #8	WELL #8	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	PEABODY	PEABODY	18
Year Installed	1989	1984	1984	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	455	1,352	1,517	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1990	1997	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	50	50	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	32	33	34	1
Location	WELL #8	WELL #8	WELL #9	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AURORA	AURORA	GOULDS	5
Year Installed	1984	1984	1994	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	50	550	695	8
Pump Motor or Standby Engine Mfr	NEUMANN	MARATHON	US	9
Year Installed	1995	1984	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	2	10	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	WELL #2	WELL #2	WELL #2	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	FLOWAY	FLOWAY	18
Year Installed	1997	1995	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	403	388	21
Pump Motor or Standby Engine Mfr	GE	GE	GE	22
Year Installed	1995	1966	1966	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	25	25	25	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	7	8	9	1
Location	WELL #2	WELL #3	WELL #3	2
Purpose	B	P	S	3
Destination	D	R	D	4
Pump Manufacturer	FLOWAY	BYRON JACKSON	FM	5
Year Installed	1966	1997	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	403	1,000	1,500	8
Pump Motor or Standby Engine Mfr	GE	BYRON JACKSON	WAUKESHA	10
Year Installed	1966	1997	1966	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	25	200	180	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1965	1968	1966	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	4	4	4	6
Total capacity in gallons	80,000	150,000	1,000,000	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.)	0.6480	0.5760	1.4400	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	#4	#5	#6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1966	1972		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	4	0		6
Total capacity in gallons	290,000	0		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.)	0.8600	0.7920	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#7	#8	CALHOUN TOWER #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1977	1984	1968	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	1	110	6
Total capacity in gallons	557,600	578,985	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400	3.0170		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	VALLEY VIEW TOWER #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	T	4.000	600				600	1
P	T	4.000	162				162	2
M	T	6.000	71,009				71,009	3
P	T	6.000	150,790				150,790	4
M	T	8.000	52,124				52,124	5
P	T	8.000	242,338	4,318			246,656	6
M	T	10.000	252				252	7
P	T	10.000	16,297				16,297	8
M	S	12.000	157				157	9
M	T	12.000	32,441				32,441	10
P	T	12.000	56,941	2,534			59,475	11
M	S	16.000	250				250	12
M	T	16.000	93,931	3,571			97,502	13
P	T	16.000	6,151				6,151	14
Total Within Municipality			723,443	10,423	0	0	733,866	
Total Utility			723,443	10,423	0	0	733,866	

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	1.000	6,697				6,697		1
M	1.250	429	39			468		2
M	1.500	22				22		3
M	2.000	181	3			184		4
M	3.000	15				15		5
P	4.000	28				28		6
M	4.000	9				9		7
M	6.000	9				9		8
P	6.000	30	7			37		9
M	8.000	61				61		10
M	10.000	4				4		11
M	12.000	1				1		12
M	16.000	1				1		13
Total Utility		7,487	49	0	0	7,536	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 (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	7,138	456	282	1	7,313	638	1
0.750	24	23	1	(1)	45	7	2
1.000	202	76	11	(32)	235	36	3
1.250	2				2	0	4
1.500	161	33	2	37	229	98	5
2.000	155	26	5	0	176	56	6
3.000	14	5			19	8	7
4.000	4				4	4	8
6.000	1				1	0	9
Total:	7,701	619	301	5	8,024	847	

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	6,846	275	66	5	7	114	7,313	1
0.750	13	9	5		1	17	45	2
1.000	2	186	31	3		13	235	3
1.250			1			1	2	4
1.500		76	38	3	2	110	229	5
2.000		63	23	8		82	176	6
3.000		6	4	3		6	19	7
4.000		2	1	1			4	8
6.000		1					1	9
Total:	6,861	618	169	23	10	343	8,024	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	1,704	29	2		1,731	2
Total Fire Hydrants	1,704	29	2	0	1,731	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 1,731
 Number of distribution system valves end of year: 1,716
 Number of distribution valves operated during year: 391

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 631 - +13,922 ADDITIONAL ROUTINE MAINTENANCE WAS DONE IN 1997

A/C 633 - +101,995 NORMAL EFFORT IN 1997, 1996 WAS DOWN 72,395 FROM PREVIOUS YEAR

A/C 672 - -136,139 NORMAL EFFORT, IN 1996 TWO WATER TOWERS WERE PAINTED & UNDERGROUND RESERVOIRS WERE REPAIRED

A/C 675 - +38,703 ADDITIONAL EFFORT IN 1997 TO REPAIR & MAINTAIN SERVICES

Water Utility Plant in Service (Page W-08)

A/C 392 - 3 1/2 TRUCKS WERE ADDED, 1 WAS SOLD AT AUCTION

A/C 317 - MONITORING WELLS FOR WELL #10 WERE INSTALLED

A/C 328 - VARIOUS OTHER PUMPING EQUIPMENT PURCHASED

A/C 314 - WELL #10 ADDED

A/C 321 - ACCESS ROAD TO WELL #10

A/C 394 - MACHINE ANALYZER, OTHER MISC SHOP EQUIPMENT

A/C 325 - 2 US 75hp MOTORS, MCC ADDITION WELL #4, 800a DISCONNECT PUMPSTATION #8

Pumping and Purchased Water Statistics (Page W-12)

Per call from Ralph Chipman on 4/15/98, I changed water used for main flushing from 49,581 to 62,298.

Water Mains (Page W-17)

ALL MAINS WERE CONTRIBUTED BY DEVELOPERS OR FUNDED BY TIF.

Water Services (Page W-18)

ALL SERVICES WERE CONTRIBUTED BY DEVELOPERS OR FUNDED BY TIF.

Hydrants and Distribution System Valves (Page W-20)

APPROPRIATE NUMBER OF SYSTEM VALVES WERE NOT OPERATED DUE TO A SHORTAGE OF MANPOWER.
