



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF SUSSEX WATER PUBLIC UTILITY

Principal Office: N64 W23760 MAIN STREET
SUSSEX, WI 53089

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: VILLAGE OF SUSSEX WATER PUBLIC UTILITY

Utility Address: N64 W23760 MAIN STREET
SUSSEX, WI 53089

When was utility organized? 9/24/1976

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR M. CHRIS SWARTZ

Title: VILLAGE ADMINISTRATOR

Office Address:

N64 W23760 MAIN STREET
SUSSEX, WI 53089

Telephone: (414) 246 - 5200

Fax Number: (414) 246 - 5222

E-mail Address: wisussex@execpc.com

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: MS RENEE MESSING CPA

Title: PARTNER

Office Address: CONLEY MC DONALD, LLP

19601 W. BLUEMOUND RD, SUITE 3
BROOKFIELD, WI 53045-5974

Telephone: (414) 796 - 0701

Fax Number: (414) 796 - 8422

E-mail Address:

Date of most recent audit report: 3/24/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RAYMOND R GRZYS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

N64 W23760 MAIN STREET
SUSSEX, WI 53089

Telephone: (414) 246 - 5200

Fax Number: (414) 246 - 5222

E-mail Address: wisussex@execpc.com

Name of utility commission/committee: Water Commission

Names of members of utility commission/committee:

- MR NORMAN DAY
 - MR PAUL FLEISCHMANN
 - MR ROBERT HUTTER
 - MR WILMER MARX
 - MRS PATRICIA PLUDE
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	922,855	875,084	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	400,779	340,648	2
Depreciation Expense (403)	228,719	148,185	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	247,150	207,568	5
Total Operating Expenses	876,648	696,401	
Net Operating Income	46,207	178,683	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	46,207	178,683	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	89,192	117,229	10
Miscellaneous Nonoperating Income (421)	85,810	0	11
Total Other Income	175,002	117,229	
Total Income	221,209	295,912	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	221,209	295,912	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	203,156	104,094	14
Amortization of Debt Discount and Expense (428)	20,447	18,062	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	23,745	26,226	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	247,348	148,382	
Net Income	(26,139)	147,530	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	342,114	217,206	20
Balance Transferred from Income (433)	(26,139)	147,530	21
Miscellaneous Credits to Surplus (434)	1,271	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	179,935	22,622	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	137,311	342,114	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest from other Village Funds	6,765	5
Interest on temporary investments	75,945	6
Interest on special assessments	6,482	7
Total (Acct. 419):	89,192	
Miscellaneous Nonoperating Income (421):		
Transfer from Village Tax Increment District for interest on debt	85,810	8
Total (Acct. 421):	85,810	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Proceeds from sale of fixed assets	1,271	11
Total (Acct. 434):	1,271	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Segregation of revenues in appropriated earned surplus	179,935	14
Total (Acct. 436)--Debit:	179,935	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	922,855	0	0	0	922,855	1	
Less: interdepartmental sales	0		0		0	2	
Less: interdepartmental rents	0	0			0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	922,855	0	0	0	922,855		

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	109,840		109,840	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	1,975		1,975	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,275		1,275	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	113,090	0	113,090	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	14,301,446	13,510,127	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,512,527	1,289,699	2
Net Utility Plant	12,788,919	12,220,428	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,483,024	1,483,024	5
Other Investments (124)	462,982	298,295	6
Special Funds (125)	824,004	1,006,791	7
Total Other Property and Investments	2,770,010	2,788,110	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,104	5,482	8
Temporary Cash Investments (132)	168,539	555,368	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	176,830	157,623	11
Other Accounts Receivable (143)	6,054	224,593	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	22,483	20,282	14
Materials and Supplies (150)	1,860	1,453	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	377,870	964,801	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	139,999	160,446	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	76,210	0	20
Total Deferred Debits	216,209	160,446	
Total Assets and Other Debits	16,153,008	16,133,785	

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)	2,802,490	2,241,967	21
Appropriated Earned Surplus (215)	428,674	248,739	22
Unappropriated Earned Surplus (216)	137,311	342,114	23
Total Proprietary Capital	3,368,475	2,832,820	
LONG-TERM DEBT			
Bonds (221)	3,975,000	4,075,000	24
Advances from Municipality (223)	430,989	508,588	25
Other Long-Term Debt (224)		0	26
Total Long-Term Debt	4,405,989	4,583,588	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)		0	27
Accounts Payable (232)	42,792	198,454	28
Payables to Municipality (233)	0	243,814	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	20,120	23,867	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	62,912	466,135	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	372,435	725,287	36
Total Deferred Credits	372,435	725,287	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,943,197	7,525,955	41
Total Liabilities and Other Credits	16,153,008	16,133,785	

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)	14,301,446	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	14,301,446	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,512,527	0	0	0	10
Total Accumulated Provision	1,512,527	0	0	0	
Net Utility Plant	12,788,919	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,289,699				1,289,699	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	228,719				228,719	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,164				6,164	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	234,883	0	0	0	234,883	13
Debits during year						14
Book cost of plant retired	12,055				12,055	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,055	0	0	0	12,055	19
Balance End of Year	1,512,527	0	0	0	1,512,527	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	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	0 1
Additions:	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,860	1,453
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	1,860	1,453

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)				
11/1/96 Mortgage Revenue Bonds	7,840	428	87,127	1
12/1/88 Mortgage Revenue Bonds	2,981	428	13,647	2
12/1/90 Advance from Municipality	886	428	1,933	3
2/17/94 Advance from Municipality	1,045	428	3,262	4
2/17/94 Mortgage Revenue Bonds	6,007	428	27,691	5
5/1/95 G O Promissory Notes	1,116	428	5,579	6
9/1/83 Bond Anticipation Notes	572	428	760	7
Total			139,999	
Unamortized premium on debt (251)				
				8
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	2,241,967	1
Changes during year (explain):		
Utility plant additions financed by the Village's Tax Incremental Financing Dist	511,352	2
Utility plant additions financed by the Village's Capital Projects Fund	49,171	3
Balance end of year	<u>2,802,490</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 Mortgage Revenue Bonds	02/17/1994	06/01/2006	5.00%	1,075,000	1
G.O. Promissory Notes	05/01/1995	04/01/2005	5.00%	300,000	2
1996 Mortgage Revenue Bonds	11/01/1996	06/01/2015	5.00%	2,600,000	3
Total Bonds (Account 221):				3,975,000	

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)					
1994 G.O. Refunding Bonds	02/17/1994	12/01/2005	4.00%	400,000	1
Unamortized deferral on advance from municipality	02/17/1994	12/01/2005	0.00%	(19,011)	2
1992 G.O. Promissory Notes	12/01/1992	12/01/1998	5.00%	50,000	3
Total for Account 223				430,989	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	247,150	2
Charged electric department expense		3
Charged sewer department expense	1,388	4
Other (explain):		
NONE		5
Total Accruals and other credits	248,538	
Taxes paid during year:		
County, state and local taxes	239,283	6
Social Security taxes	8,110	7
PSC Remainder Assessment	1,145	8
Other (explain):		
NONE		9
Total payments and other debits	248,538	
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)					
1994 Mortgage Revenue Bonds	4,138	47,614	47,906	3,846	1
1996 Mortgage Revenue Bonds	14,252	140,842	144,016	11,078	2
1995 G O Promissory Notes	3,675	14,700	14,700	3,675	3
Subtotal	22,065	203,156	206,622	18,599	
Advances from Municipality (223)					
1992 G O Promissory Notes	369	4,244	4,425	188	4
1994 G O Refunding Bonds	1,433	17,100	17,200	1,333	5
Deferral on advance from municipality	0	2,401	2,401	0	6
Subtotal	1,802	23,745	24,026	1,521	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	23,867	226,901	230,648	20,120	

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	7,525,955					7,525,955	1
Add credits during year:							
For Services	35,810					35,810	2
For Mains	354,672					354,672	3
Other (specify):							
Hydrants	26,760					26,760	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,943,197	0	0	0	0	7,943,197	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	100,000					100,000	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):		
Advance to Village of Sussex TIF #4	88,765	1
Advance to Village of Sussex TIF #5	1,394,259	2
Total (Acct. 123):	1,483,024	
Other Investments (124):		
Special assessments receivable	462,982	3
Total (Acct. 124):	462,982	
Special Funds (125):		
Special Redemption Fund - MRB	102,425	4
Reserve-MRB	382,589	5
Depreciation Fund	338,990	6
Total (Acct. 125):	824,004	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	176,830	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	176,830	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
Unmetered water usage	6,054	14
Total (Acct. 143):	6,054	
Receivables from Municipality (145):		
Special assessments on tax roll	22,483	15
Total (Acct. 145):	22,483	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Recoating of water tower	76,210	18
Total (Acct. 183):	76,210	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):		0
Other Deferred Credits (253):		
Deferred special assessments	365,895	20
Interest on special assessments on the tax roll	6,540	21
Total (Acct. 253):	372,435	

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	13,110,901	0	0	0	13,110,901	1
Materials and Supplies	1,656	0	0	0	1,656	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,401,113	0	0	0	1,401,113	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,734,576	0	0	0	7,734,576	6
Other (specify):					0	7
Average Net Rate Base	3,976,868	0	0	0	3,976,868	
Net Operating Income	46,207	0	0	0	46,207	8
Net Operating Income as a percent of Average Net Rate Base	1.16%	N/A	N/A	N/A	1.16%	

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	2,522,228	1
Appropriated Earned Surplus	338,706	2
Unappropriated Earned Surplus	239,712	3
Other (Specify):		4
Total Average Proprietary Capital	3,100,646	
Net Income		
Net Income	(26,139)	5
Percent Return on Proprietary Capital	-0.84%	

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.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 20, 1998

M. Chris Swartz, Administrator
Sussex Water Public Utility
N64W23760 Main Street
Sussex, WI 53089-3120

Re: 1997 Analytical Review File DWCCA-5835-RL

Dear M. Chris Swartz:

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 dollars in plant for services retired. However, there were no services reported retired in the Services schedule, page W-15. Please explain.
2. Page W-8, line 43, columns (c) and (f), reports a \$75,526.00 addition to Account 397.1, SCADA Equipment. This is an account which was previously not used by the utility. A depreciation rate of 10.00 percent authorized for Account 397.1, effective January 1, 1998.

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:tlk:W:\comp\roselee\5835 Sussex

M CHRIS SWARTZ

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	911,030	1
Total Sales of Water	911,030	
Other Operating Revenues		
Forfeited Discounts (470)	6,152	2
Miscellaneous Service Revenues (471)	400	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,273	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,825	
Total Operating Revenues	922,855	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	3,080	8
Pumping Expenses (620-625)	120,366	9
Water Treatment Expenses (630-635)	15,750	10
Transmission and Distribution Expenses (640-655)	66,064	11
Customer Accounts Expenses (901-904)	21,899	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	173,620	14
Total Operation and Maintenance Expenses	400,779	
Other Operating Expenses		
Depreciation Expense (403)	228,719	15
Amortization Expense (404-407)	0	16
Taxes (408)	247,150	17
Total Other Operating Expenses	475,869	
Total Operating Expenses	876,648	
NET OPERATING INCOME	46,207	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	14	1,154	1,905	2
Industrial	1	8,207	13,460	3
Total Unmetered Sales to General Customers (460)	15	9,361	15,365	
Metered Sales to General Customers (461)				
Residential	2,041	140,406	393,011	4
Commercial	153	57,476	114,599	5
Industrial	42	70,134	123,651	6
Total Metered Sales to General Customers (461)	2,236	268,016	631,261	
Private Fire Protection Service (462)	76		29,626	7
Public Fire Protection Service (463)	1		226,340	8
Other Sales to Public Authorities (464)	16	3,763	8,438	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	2,344	281,140	911,030	

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)
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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)	226,340	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)	226,340	
Forfeited Discounts (470):		
Customer late payment charges	6,152	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,152	
Miscellaneous Service Revenues (471):		
Hydrant hookups	400	7
Total Miscellaneous Service Revenues (471)	400	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify): Return on net investment in meters charged to non-regulated sewer department	5,273	11
Total Other Water Revenues (474)	5,273	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	3,080	4
Total Source of Supply Expenses	3,080	
 PUMPING EXPENSES		
Operation Labor (620)	20,842	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	87,749	7
Operation Supplies and Expenses (623)	405	8
Maintenance of Pumping Plant (625)	11,370	9
Total Pumping Expenses	120,366	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	2,891	10
Chemicals (631)	12,686	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	173	13
Total Water Treatment Expenses	15,750	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,309	14
Operation Supplies and Expenses (641)	208	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,684	16
Maintenance of Mains (651)	11,332	17
Maintenance of Services (652)	17,779	18
Maintenance of Meters (653)	1,440	19
Maintenance of Hydrants (654)	11,181	20
Maintenance of Other Plant (655)	1,131	21
Total Transmission and Distribution Expenses	66,064	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,975	22
Accounting and Collecting Labor (902)	19,697	23
Supplies and Expenses (903)	227	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	21,899	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	34,385	27
Office Supplies and Expenses (921)	33,882	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	49,310	30
Property Insurance (924)	9,284	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	31,341	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	6,597	35
Transportation Expenses (933)	2,773	36
Maintenance of General Plant (935)	6,048	37
Total Administrative and General Expenses	173,620	
 Total Operation and Maintenance Expenses	400,779	

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		239,283	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,388	2
Net property tax equivalent		237,895	
Social Security	Gross payroll distribution	8,110	3
PSC Remainder Assessment		1,145	4
Other (specify): NONE			5
Total tax expense		<u>247,150</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.252438				3
County tax rate	mills		3.459682				4
Local tax rate	mills		5.238450				5
School tax rate	mills		17.459036				6
Voc. school tax rate	mills		1.722564				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.132170				10
Less: state credit	mills		2.685372				11
Net tax rate	mills		25.446798				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.238450				14
Combined School Tax Rate	mills		19.181600				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.420050				17
Total Tax Rate	mills		28.132170				18
Ratio of Local and School Tax to Total	dec.		0.868047				19
Total tax net of state credit	mills		25.446798				20
Net Local and School Tax Rate	mills		22.089020				21
Utility Plant, Jan. 1	\$	13,510,127	13,510,127				22
Materials & Supplies	\$	1,453	1,453				23
Subtotal	\$	13,511,580	13,511,580				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	13,511,580	13,511,580				26
Assessment Ratio	dec.		0.801733				27
Assessed Value	\$	10,832,680	10,832,680				28
Net Local & School Rate	mills		22.089020				29
Tax Equiv. Computed for Current Year	\$	239,283	239,283				30
Tax Equivalent per 1994 PSC Report	\$	185,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	239,283					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
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
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	299,212	262,201	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	299,212	262,201	
PUMPING PLANT			
Land and Land Rights (320)	77,752		12
Structures and Improvements (321)	303,445	831,055	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	493,967	249,782	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	875,164	1,080,837	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,079		23
Total Water Treatment Plant	5,079	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,425		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)			0	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)			561,413	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	561,413	
PUMPING PLANT				
Land and Land Rights (320)			77,752	12
Structures and Improvements (321)			1,134,500	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(75,123)	668,626	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(75,123)	1,880,878	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,079	23
Total Water Treatment Plant	0	0	5,079	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			58,425	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,174,559	162,682	26
Transmission and Distribution Mains (343)	7,262,101	593,447	27
Fire Mains (344)			28
Services (345)	1,179,423	133,001	29
Meters (346)	156,729	16,994	30
Hydrants (348)	798,557	74,494	31
Other Transmission and Distribution Plant (349)	2,645		32
Total Transmission and Distribution Plant	10,632,439	980,618	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	56,939		34
Office Furniture and Equipment (391)	4,069	8,901	35
Computer Equipment (391.1)	1,672	38,069	36
Transportation Equipment (392)	31,564	18,498	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	9,167	138	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)	3,710	1,130	42
SCADA Equipment (397.1)		403	43
Miscellaneous Equipment (398)	1,342	2,349	44
Other Tangible Property (399)			45
Total General Plant	108,463	69,488	
Total utility plant in service directly assignable	11,920,357	2,393,144	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	11,920,357	2,393,144	

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)			1,337,241 26
Transmission and Distribution Mains (343)			7,855,548 27
Fire Mains (344)			0 28
Services (345)	1,750		1,310,674 29
Meters (346)	274		173,449 30
Hydrants (348)			873,051 31
Other Transmission and Distribution Plant (349)			2,645 32
Total Transmission and Distribution Plant	2,024	0	11,611,033
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			56,939 34
Office Furniture and Equipment (391)			12,970 35
Computer Equipment (391.1)			39,741 36
Transportation Equipment (392)	10,031		40,031 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,305 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			4,840 42
SCADA Equipment (397.1)		75,123	75,526 43
Miscellaneous Equipment (398)			3,691 44
Other Tangible Property (399)			0 45
Total General Plant	10,031	75,123	243,043
Total utility plant in service directly assignable	12,055	0	14,301,446
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,055	0	14,301,446

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			27,851	27,851	1
February			25,351	25,351	2
March			26,398	26,398	3
April			26,642	26,642	4
May			25,599	25,599	5
June			31,849	31,849	6
July			29,047	29,047	7
August			28,986	28,986	8
September			26,524	26,524	9
October			29,149	29,149	10
November			24,036	24,036	11
December			25,616	25,616	12
Total for year	0	0	327,048	327,048	
Less: Measured or estimated water used in main flushing and water treatment during year				2,415	13
Less: Other utility use				8,809	14
Other utility use explanation:					15
Lateral/water main leaks, drain water tower for painting, valve leak-draining tower, Fire Dept usage, customer account adjustments for meter variances, other					
Water pumped into distribution system				315,824	16
Less: Water sold				281,140	17
Losses and unaccounted for				34,684	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,303,300	21
Date of maximum: 6/14/1997					22
Cause of maximum:					23
Valves leaking while trying to drain 1,000,000 gallon standpipe					
Minimum gallons pumped by all methods in any one day during reporting year				74,800	24
Date of minimum: 10/11/1997					25
Total KWH used for pumping for the year				1,405,670	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)	
SUSSEX HIGHTS	Well #1	1,295	12	178,600	Yes	1
SUSSEX ESTATES	Well #2	1,298	12	147,300	Yes	2
SPRING GREEN	Well #3	1,248	12	167,500	Yes	3
HICKORY WOODS	Well #4	1,230	18	297,900	Yes	4
CORPORATE CENTER	Well #5	1,245	18	341,606	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #3 FIRE PUMP	BOOSTER PUMP #1	BOOSTER PUMP #2	1
Location	W234 N6775 SALEM DRIVE	W234N6775 SALEM DRIVE	W234N6775 SALEM DRIVE	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1983	1983	1983	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	300	300	8
Pump Motor or Standby Engine Mfr	LINCOLN	U S ELECTRIC	U S ELECTRIC	9 10
Year Installed	1981	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CC BOOSTER PUMP #1	CC BOOSTER PUMP #2	WELL #1	14
Location	48N5589 EXECUTIVE DRIVE	48N5589 EXECUTIVE DRIVE	N69W23759 DONNA DRIVE	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	WORTHINGTON	18
Year Installed	1997	1997	1973	19
Type	OTHER	OTHER	OTHER	20
Actual Capacity (gpm)	1,000	1,000	360	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	WESHTINGHOUSE	22 23
Year Installed	1997	1997	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	100	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	WELL #2	WELL #3	WELL #4	1
Location	W241N6586 FIR STREET	W233N6048 LILAC DRIVE	V239N6046 MAPLE AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	FAIRBANKS-MORSE	GOULD	5
Year Installed	1987	1970	1989	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	350	370	900	8
Pump Motor or Standby Engine Mfr	NEWAY	NEUMAN	U S MOTOR	9 10
Year Installed	1996	1996	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			14
Location	W248N5589 EXECUTIVE DR			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULD			18
Year Installed	1997			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	850			21
Pump Motor or Standby Engine Mfr	PLUEGER			22 23
Year Installed	1997			24
Type	ELECTRIC			25
Horsepower	200			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3
Year constructed	1977	1988	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	109	110	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)	LIQUID	LIQUID	LIQUID	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.)	0.9000	0.9000	0.9000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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	RESERVOIR AT WELL #5	WELLHOUSE #4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1997			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0			6
Total capacity in gallons	250,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		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.)	0.9000	0.9000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	43,811				43,811
M	D	8.000	67,597	3,750			71,347
M	D	10.000	1,580				1,580
M	D	12.000	89,231	3,498			92,729
Total Within Municipality			202,219	7,248	0	0	209,467
M	D	8.000	413	1,204			1,617
M	D	12.000	6,401	3,113			9,514
Total Outside of Municipality			6,814	4,317	0	0	11,131
Total Utility			209,033	11,565	0	0	220,598

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	330				330		1
M	1.000	1,795	80			1,875	154	2
M	1.250	8		1		7		3
M	1.500	7	1			8		4
M	2.000	14	1			15		5
M	3.000	3				3		6
M	4.000	5				5		7
M	6.000	5				5		8
M	8.000	41	1			42	28	9
Total Utility		2,208	83	1	0	2,290	182	

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	2,182	265	6	(1)	2,440	186	1
1.000	53	2			55		2
1.500	46	2			48		3
2.000	14	2			16		4
3.000	3				3		5
4.000	5		1		4		6
Total:	2,303	271	7	(1)	2,566	186	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,065	67	19	9		280	2,440	1
1.000		35	14	1		5	55	2
1.500		40	4	2		2	48	3
2.000		11	2	3			16	4
3.000		1	1	1			3	5
4.000			4				4	6
Total:	2,065	154	44	16	0	287	2,566	

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	492	28			520	2
Total Fire Hydrants	492	28	0	0	520	
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:	519
Number of distribution system valves end of year:	1,013
Number of distribution valves operated during year:	62

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #650 - Maintenance of Distribution Reservoirs and Standpipes
1997 included \$5,862 of amortization of the water tower recoating, butterfly valve repairs costing \$2,617 and cleaning and checking pressure tanks for \$2,635;

Account #652 - Maintenance of Services
There was one large repair job costing \$9,011 and three smaller repair jobs totalling \$3,761 that were done during 1997.

Account #654 - Maintenance of Hydrants
During 1997, the hydrants were blasted, primed and painted at a cost of \$2,395. Also, there were three repair jobs done at a total cost of \$6,914.

Account #902 - Accounting and Collecting Labor
During 1997, the Utility changed accounting systems on the computer as well as going to hand-held meter readers. Both the accountant and bookkeeper spent additional time setting up the customers and making sure all balances carried forward correctly.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account #314 - Wells and Springs	\$254,649
Account #321 - Structures and Improvements	823,980
Account #325 - Electric Pumping Equipment	243,199
Account #342 - Distribution Reservoirs and Standpipes	142,243

Beginning in 1996 and finishing in 1997, the Water Utility and the Village's Tax Incremental Financing District #5 financed construction in the new Corporate Center Business Park. As a result of the project the above amounts were added to the Utility plant in the form of a new well, pumphouse, pumping equipment and reservoir.

Account #325 and 397.1 - Adjustment

This adjustment represents reclassifying where the Utility's SCADA equipment is reported.

Accounts #343, #345 and #348 - Mains, Services, and Hydrants

During 1997 there were additions to mains, services, and hydrants as a result of projects financed by the Utility, Village and developers. Below is a listing of the project and the related additions.

Centennial Oaks (Developer contribution)

Mains	\$143,769
Services	31,036
Hydrants	26,761

Maple Avenue/Good Hope Road (Utility project)

Mains	\$124,496
Services	12,329
Hydrants	8,726

Armory Park (Village Capital Projects Fund)

Services	\$ 44,487
Hydrants	4,684

Corporate Center Watermains (Village TIF #5 project)

Mains	\$124,496
Services	12,329
Hydrants	8,726

Totals for above listed projects:

Mains	\$583,832
Services	133,001
Hydrants	73,052

Account #346 - Meters

During 1997, 271 meters were purchased.

Account #391.1 - Computer Equipment

During 1997, the Utility purchased hardware (\$9,189), software (\$6,374), and handheld meter reading equipment (\$18,172).

Account #392 - Transportation Equipment

During 1997, the Utility disposed of a Chevrolet van and acquired a Ford van (\$18,498)

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Mains were added by developers as well as by the Utility. Additions made by the Utility are assessed to the property owners on a front-foot basis based on actual costs. Amounts levied on property which is located outside the current Village limits are deferred.

Water Services (Page W-16)

Services were added by developers as well as by the Utility. Additions made by the Utility are assessed based on the actual costs of the service. Amounts levied on property which is located outside the current Village limits are deferred.

Services installed by developer are capitalized using the actual costs paid by the developer including engineering fees. During 1997, 56 services were added by a developer and the total cost for these was \$31,036.

Hydrants and Distribution System Valves (Page W-18)

The number of distribution valves operated during 1997 was less than 50% of the total number of valves because we have been emphasizing our meter testing program during the past several years in order to get back on the recommended schedule for that. During 1998, we will work on having more of the valves operated to get closer to the recommended 50%.
