



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WEST ALLIS MUNICIPAL WATER UTILITY

Principal Office: 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

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: WEST ALLIS MUNICIPAL WATER UTILITY

Utility Address: 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PEGGY STEENO CPA

Title: SENIOR ACCOUNTANT

Office Address:

7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8249

Fax Number: (414) 302 - 8321

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: JOHN KNEPEL CPA

Title: PARTNER

Office Address: CONLEY MCDONALD

19601 WEST BLUEMOUND ROAD
P.O. BOX 0975
BROOKFIELD, WI 53008-0975

Telephone: (414) 796 - 0701

Fax Number: (414) 796 - 8422

E-mail Address:

Date of most recent audit report: 4/22/1997

Period covered by most recent audit: Year Ending 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GARY SCHMID CPA
Title: MANAGER OF FINANCE

Office Address:
7525 W GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8252
Fax Number: (414) 302 - 8321

E-mail Address:
Name: JERRY WHITE
Title: CITY TREASURER

Office Address:
7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8201
Fax Number: (414) 302 - 8321

E-mail Address:
Name: MICHAEL PERTMER
Title: DIRECTOR OF PUBLIC WORKS

Office Address:
6300 WEST MCGEOCH
WEST ALLIS, WI 53219

Telephone: (414) 302 - 8832
Fax Number: (414) 302 - 8889

E-mail Address:
Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:
HON KURT KOPPLIN, ALDERMAN
HON RICHARD NARLOCK, ALDERMAN
HON JAMES SENGSTOCK, ALDREMAN
HON LESTER TRUDELL, ALDERMAN
HON VINCENT VITALE, ALDERMAN

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:

IDENTIFICATION AND OWNERSHIP

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:

Firm Name: NONE

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)	4,975,667	4,852,642	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,532,405	3,699,099	2
Depreciation Expense (403)	387,652	304,619	3
Amortization Expense (404-407)	0		4
Taxes (408)	668,124	669,507	5
Total Operating Expenses	4,588,181	4,673,225	
Net Operating Income	387,486	179,417	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	387,486	179,417	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(111,231)	(61,434)	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	0		10
Miscellaneous Nonoperating Income (421)	20,022	11,988	11
Total Other Income	(91,209)	(49,446)	
Total Income	296,277	129,971	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	(2,470)	1,620	13
Total Miscellaneous Income Deductions	(2,470)	1,620	
Income Before Interest Charges	298,747	128,351	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)	4,626	7,254	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	123,887	141,764	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	128,513	149,018	
Net Income	170,234	(20,667)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(266,592)	(245,925)	20
Balance Transferred from Income (433)	170,234	(20,667)	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	(96,358)	(266,592)	

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):		
None		5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
Sale of Used Equipment	18,034	6
Sale of Scrap	1,988	7
Total (Acct. 421):	20,022	
Miscellaneous Amortization (425):		
None		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
Accounts Receivable Reconciliation	(2,470)	9
Total (Acct. 426):	(2,470)	
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)	2,410				2,410	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	113,641				113,641	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	113,641	0	0	0	113,641	
Net income (or loss)	(111,231)	0	0	0	(111,231)	

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	4,975,667	0	0	0	4,975,667	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,975,667	0	0	0	4,975,667	

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	554,114	332,280	886,394	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	132,777	0	132,777	5
Merchandising and jobbing	113,641		113,641	6
Other nonutility expenses			0	7
Water utility plant accounts	32,718		32,718	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	332,280	(332,280)	0	18
All other accounts			0	19
Total Payroll	1,165,530	0	1,165,530	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	22,576,751	22,221,787	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,848,513	6,543,349	2
Net Utility Plant	15,728,238	15,678,438	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,728,238	15,678,438	
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	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,692,360	2,120,741	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	100,497	79,995	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	2,792,857	2,200,736	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,225	14,743	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	12,225	14,743	
Total Assets and Other Debits	18,533,320	17,893,917	

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)	2,810,090	2,810,090	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	(96,358)	(266,592)	28
Total Proprietary Capital	2,713,732	2,543,498	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,355,848	2,624,248	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,355,848	2,624,248	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	163,573	22,866	33
Payables to Municipality (233)	3,022,159	2,524,121	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	36,125	40,712	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	40,589	66,611	41
Total Current and Accrued Liabilities	3,262,446	2,654,310	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	21,803	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	21,803	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,179,491	10,071,861	49
Total Liabilities and Other Credits	18,533,320	17,893,917	

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)	22,511,508	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)	65,243				7
Total Utility Plant	22,576,751	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,848,513	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,848,513	0	0	0	
Net Utility Plant	15,728,238	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	6,543,349				6,543,349	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	387,652				387,652	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	34,053				34,053	6
Accruals charged other						7
accounts (specify):						8
TRANSP. & POWER OPER. EQUIP	44,835				44,835	9
Salvage	12,328				12,328	10
Other credits (specify):						11
					0	12
Total credits	478,868	0	0	0	478,868	13
Debits during year						14
Book cost of plant retired	169,704				169,704	15
Cost of removal	4,000				4,000	16
Other debits (specify):						17
					0	18
Total debits	173,704	0	0	0	173,704	19
Balance End of Year	6,848,513	0	0	0	6,848,513	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			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
Water utility (154)	100,497	79,995
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	100,497	79,995

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)				
General Obligation Bonds--1988	207	428	0	1
General Obligation Bonds--1989	100	428	100	2
General Obligation Bonds--1990	360	428	719	3
General Obligation Bonds--1991	209	428	627	4
General Obligation Bonds--1992	694	428	2,776	5
General Obligation Bonds--1993	535	428	2,675	6
General Obligation Bonds--1994	140	428	840	7
General Obligation Bonds--1995	100	428	699	8
General Obligation Bonds--1996	440	428	3,522	9
General Obligation Bonds--1997	1,842	428	267	10
Total			12,225	
Unamortized premium on debt (251)				
NONE				11
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	2,810,090	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,810,090</u></u>	

BONDS (ACCTS. 221 AND 222)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1991 GOB \$700,000	03/01/1991	03/01/2001	6.00%	250,000	1
1992 GOB \$1,000,000	04/01/1992	04/01/2002	6.00%	500,000	2
1993 GOB \$825,000	04/01/1993	04/01/2003	5.00%	495,000	3
1994 GOB \$200,000	04/01/1994	04/01/2004	4.00%	140,000	4
1995 GOB \$125,000	04/01/1995	04/01/2005	5.00%	100,862	5
1996 GOB \$148,817	02/01/1996	03/01/1999	4.00%	69,986	6
1996 GOB \$500,000	02/01/1996	02/01/2006	4.00%	450,000	7
1997 GOB \$200,000	05/01/1997	04/01/2007	5.00%	200,000	8
1990 GOB \$400,000	03/01/1990	03/01/2000	6.00%	150,000	9
Total for Account 223				2,355,848	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	668,124	2
Charged electric department expense		3
Charged sewer department expense	29,793	4
Other (explain):		
Capital Costs	2,139	5
Total Accruals and other credits	700,056	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	79,752	7
PSC Remainder Assessment	6,748	8
Other (explain):		
1997 Tax Equivalent	613,556	9
Total payments and other debits	700,056	
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)					
None				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
General Obligation Bonds---3/1/90	4,417	10,542	11,625	3,334	2
General Obligation Bonds--3/1/91	6,354	15,500	16,925	4,929	3
General Obligation Bonds--4/1/92	8,813	31,050	32,450	7,413	4
General Obligation Bonds--4/1/93	7,172	25,936	26,854	6,254	5
General Obligation Bonds--4/1/94	1,738	6,335	6,540	1,533	6
General Obligation Bonds--4/1/95	1,484	5,466	5,623	1,327	7
General Obligation Bonds--2/1/96	10,734	22,496	24,356	8,874	8
General Obligation Bonds--5/1/97	0	6,562	4,101	2,461	9
Subtotal	40,712	123,887	128,474	36,125	
Other Long-Term Debt (224)					
None				0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
None				0	11
Subtotal	0	0	0	0	
Total	40,712	123,887	128,474	36,125	

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	10,071,861	0	0	0	0	10,071,861	1
Add credits during year:							
For Services	21,601					21,601	2
For Mains	42,837					42,837	3
Other (specify):							
METERS & ROMS	11,983					11,983	4
HYDRANTS	537					537	5
ASSESSMENTS	30,672					30,672	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	10,179,491	0	0	0	0	10,179,491	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
None		1
Total (Acct. 123):	0	
Other Investments (124):		
None		2
Total (Acct. 124):	0	
Sinking Funds (125):		
None		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
None		4
Total (Acct. 126):	0	
Other Special Funds (128):		
None		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
None		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
None		7
Total (Acct. 134):	0	
Notes Receivable (141):		
None		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,692,360	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
None		12
Total (Acct. 142):	2,692,360	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
None		15
Total (Acct. 143):	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)
Receivables from Municipality (145):	
None	16
Total (Acct. 145):	0
Prepayments (165):	
None	17
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
None	18
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
None	19
Total (Acct. 183):	0
Clearing Accounts (184):	
None	20
Total (Acct. 184):	0
Temporary Facilities (185):	
None	21
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
None	22
Total (Acct. 186):	0
Payables to Municipality (233):	
Due To General Fund	1,223,510 23
Local Sewer Revenue Payable	303,795 24
Milwaukee Metropolitan Sewerage District Payable	1,016,760 25
Due To Storm Sewer	478,094 26
Total (Acct. 233):	3,022,159
Other Deferred Credits (253):	
None	27
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	22,322,688	0	0	0	22,322,688	1
Materials and Supplies	90,246	0	0	0	90,246	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	6,695,931	0	0	0	6,695,931	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,125,676	0	0	0	10,125,676	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,591,327	0	0	0	5,591,327	
Net Operating Income	387,486	0	0	0	387,486	8
Net Operating Income as a percent of Average Net Rate Base						
	6.93%	N/A	N/A	N/A	6.93%	

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	2,810,090	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(181,475)	3
Other (Specify):		
None	0	4
Total Average Proprietary Capital	2,628,615	
Net Income		
Net Income	170,234	5
 Percent Return on Proprietary Capital	 6.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Requested an application for a rate increase in the later part of 1997. (Filed 1/29/98)

5. Obligations incurred or assumed, excluding commercial paper.

Bond Issue on 5/1/97: \$200,000

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

1. Transportation Equipment--	33,974.29
Power Operated Equipment--	10,860.85
TOTAL	\$44,835.14

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,852,395	1
Total Sales of Water	4,852,395	
Other Operating Revenues		
Forfeited Discounts (470)	41,487	2
Miscellaneous Service Revenues (471)	15,750	3
Rents from Water Property (472)	16,460	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	49,575	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	123,272	
Total Operating Revenues	4,975,667	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	1,824,633	8
Pumping Expenses (620-633)	139,393	9
Water Treatment Expenses (640-652)	27,475	10
Transmission and Distribution Expenses (660-678)	1,026,911	11
Customer Accounts Expenses (901-905)	104,825	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	409,168	14
Total Operation and Maintenance Expenses	3,532,405	
Other Operating Expenses		
Depreciation Expense (403)	387,652	15
Amortization Expense (404-407)	0	16
Taxes (408)	668,124	17
Total Other Operating Expenses	1,055,776	
Total Operating Expenses	4,588,181	
NET OPERATING INCOME	387,486	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	17,261	1,167,880	2,513,540	4
Commercial	2,033	684,045	988,412	5
Industrial	93	348,597	409,278	6
Total Metered Sales to General Customers (461)	19,387	2,200,522	3,911,230	
Private Fire Protection Service (462)	200		69,792	7
Public Fire Protection Service (463)	19,466		710,599	8
Other Sales to Public Authorities (464)	79	119,088	160,774	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	39,132	2,319,610	4,852,395	

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	None		0 1
Total		0	0
		0	0

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)	710,599	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)	710,599	
Forfeited Discounts (470):		
Customer late payment charges	41,487	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	41,487	
Miscellaneous Service Revenues (471):		
Hydrant Service Charge	13,050	7
Miscellaneous Meter Charge	2,700	8
Total Miscellaneous Service Revenues (471)	15,750	
Rents from Water Property (472):		
Water Tower Revenue	16,460	9
Total Rents from Water Property (472)	16,460	
Interdepartmental Rents (473):		
None		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	49,566	11
Other (specify):		
MISCELLANEOUS	9	12
Total Other Water Revenues (474)	49,575	
Amortization of Construction Grants (475):		
None		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	1,824,633	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	1,824,633	
 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)	67,229	17
Pumping Labor and Expenses (624)	31,476	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)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	40,688	25
Total Pumping Expenses	139,393	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	3,502	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)	23,973	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	27,475	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	118,108	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	38,819	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	22,888	39
Rents (666)	27,306	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	131	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,971	43
Maintenance of Transmission and Distribution Mains (673)	308,988	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	284,677	46
Maintenance of Meters (676)	7,322	47
Maintenance of Hydrants (677)	213,497	48
Maintenance of Miscellaneous Plant (678)	2,204	49
Total Transmission and Distribution Expenses	1,026,911	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	32,036	51
Customer Records and Collection Expenses (903)	68,174	52
Uncollectible Accounts (904)	4,615	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	104,825	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,580	56
Office Supplies and Expenses (921)	13,494	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,623	59
Property Insurance (924)	5,360	60
Injuries and Damages (925)	27,804	61
Employee Pensions and Benefits (926)	291,753	62
Regulatory Commission Expenses (928)	2,985	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	13,248	65
Rents (931)	2,276	66
Maintenance of General Plant (932)	42,045	67
Total Administrative and General Expenses	409,168	
 Total Operation and Maintenance Expenses	 3,532,405	

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		613,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		18,294	2
Net property tax equivalent		595,262	
Social Security		66,114	3
PSC Remainder Assessment		6,748	4
Other (specify): NONE			5
Total tax expense		668,124	

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			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241800				3
County tax rate	mills		8.771100				4
Local tax rate	mills		12.227700				5
School tax rate	mills		12.989900				6
Voc. school tax rate	mills		2.448800				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills		2.055600				9
Total tax rate	mills		38.734900				10
Less: state credit	mills		1.837800				11
Net tax rate	mills		36.897100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.227700				14
Combined School Tax Rate	mills		15.438700				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		27.666400				17
Total Tax Rate	mills		38.734900				18
Ratio of Local and School Tax to Total	dec.		0.714250				19
Total tax net of state credit	mills		36.897100				20
Net Local and School Tax Rate	mills		26.353751				21
Utility Plant, Jan. 1	\$	22,221,787	22,221,787				22
Materials & Supplies	\$	79,995	79,995				23
Subtotal	\$	22,301,782	22,301,782				24
Less: Plant Outside Limits	\$	24,000	24,000				25
Taxable Assets	\$	22,277,782	22,277,782				26
Assessment Ratio	dec.		0.827130				27
Assessed Value	\$	18,426,622	18,426,622				28
Net Local & School Rate	mills		26.353751				29
Tax Equiv. Computed for Current Year	\$	485,611	485,611				30
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	613,556					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
Structures and Improvements (311)	139,592		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	139,592	0	
PUMPING PLANT			
Land and Land Rights (320)	7,990		12
Structures and Improvements (321)	228,478	7,655	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	594,651		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	831,119	7,655	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	7,025	595	23
Total Water Treatment Plant	7,025	595	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50,000		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)			139,592 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 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	139,592
PUMPING PLANT			
Land and Land Rights (320)			7,990 12
Structures and Improvements (321)			236,133 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			594,651 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	838,774
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,620 23
Total Water Treatment Plant	0	0	7,620
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			50,000 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,227,134		26
Transmission and Distribution Mains (343)	11,461,850	149,380	27
Fire Mains (344)			28
Services (345)	2,675,946	22,469	29
Meters (346)	1,678,653	128,794	30
Hydrants (348)	2,152,179	78,166	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	20,245,762	378,809	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	96,729		34
Office Furniture and Equipment (391)	18,077	225	35
Computer Equipment (391.1)	80,786	204	36
Transportation Equipment (392)	301,831	145,770	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	56,715		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	151,553	8,495	41
Communication Equipment (397)	182,316	5,590	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	22,364		44
Other Tangible Property (399)			45
Total General Plant	910,371	160,284	
Total utility plant in service directly assignable	22,133,869	547,343	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	22,133,869	547,343	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			2,227,134 26
Transmission and Distribution Mains (343)	3,527		11,607,703 27
Fire Mains (344)			0 28
Services (345)	1,050		2,697,365 29
Meters (346)	80,884		1,726,563 30
Hydrants (348)	19,031		2,211,314 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	104,492	0	20,520,079
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			96,729 34
Office Furniture and Equipment (391)			18,302 35
Computer Equipment (391.1)			80,990 36
Transportation Equipment (392)	58,406		389,195 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			56,715 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	6,806		153,242 41
Communication Equipment (397)			187,906 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			22,364 44
Other Tangible Property (399)			0 45
Total General Plant	65,212	0	1,005,443
Total utility plant in service directly assignable	169,704	0	22,511,508
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	169,704	0	22,511,508

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)	58,546	2.70%	3,769	1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	58,546		3,769	
PUMPING PLANT				
Structures and Improvements (321)	101,453	2.43%	5,645	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	320,017	4.42%	26,284	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	421,470		31,929	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	2,931	6.00%	439	17
Total Water Treatment Plant	2,931		439	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	406,040	1.86%	41,425	19
Transmission and Distribution Mains (343)	2,140,315	0.93%	107,273	20
Fire Mains (344)				21
Services (345)	1,973,141	2.09%	56,151	22
Meters (346)	446,955	5.00%	85,130	23
Hydrants (348)	628,081	1.59%	34,690	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	5,594,532		324,669	

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				1,270	63,585	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	1,270	63,585	
321				(160)	106,938	8
322					0	9
323					0	10
324					0	11
325				9,277	355,578	12
326					0	13
327					0	14
328					0	15
	0	0	0	9,117	462,516	
331					0	16
332				70	3,440	17
	0	0	0	70	3,440	
341					0	18
342				2,448	449,913	19
343	3,527	2,750		29,160	2,270,471	20
344					0	21
345	1,050			(2,892)	2,025,350	22
346	80,884		12,328	16,442	479,971	23
348	19,031	1,250		(4,843)	637,647	24
349					0	25
	104,492	4,000	12,328	40,315	5,863,352	

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)	22,336	2.27%	2,196	26
Office Furniture and Equipment (391)	13,156	5.88%	1,070	27
Computer Equipment (391.1)	93,493	25.00%	26	28
Transportation Equipment (392)	175,097	8.72%	33,974	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	47,871	5.88%	3,335	31
Laboratory Equipment (395)				32
Power Operated Equipment (396)	93,341	7.09%	10,861	33
Communication Equipment (397)	13,986	9.09%	16,827	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)	6,590	5.88%	1,315	36
Other Tangible Property (399)				37
Total General Plant	465,870		69,604	
Total accum. prov. directly assignable	6,543,349		430,410	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 6,543,349		 430,410	

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				(1,025)	23,507	26
391				57	14,283	27
391.1				(12,707)	80,812	28
392	58,406				150,665	29
393				0	0	30
394				340	51,546	31
395					0	32
396	6,806				97,396	33
397				(1,494)	29,319	34
397.1					0	35
398				187	8,092	36
399					0	37
	65,212	0	0	(14,642)	455,620	
	169,704	4,000	12,328	36,130	6,848,513	
					0	38
	169,704	4,000	12,328	36,130	6,848,513	

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	228,679			228,679	1
February	195,445			195,445	2
March	217,242			217,242	3
April	212,261			212,261	4
May	221,199			221,199	5
June	267,986			267,986	6
July	252,069			252,069	7
August	250,146			250,146	8
September	259,145			259,145	9
October	237,720			237,720	10
November	216,441			216,441	11
December	201,736			201,736	12
Total for year	2,760,069	0	0	2,760,069	
Less: Measured or estimated water used in main flushing and water treatment during year				35,098	13
Less: Other utility use				83	14
Other utility use explanation: Test Bench					15
Water pumped into distribution system				2,724,888	16
Less: Water sold				2,319,610	17
Losses and unaccounted for				405,278	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: We are going to have a leak survey performed on 1/3 of the city in each of the following years: 1998, 1999, & 2000. Also, the reason it's gone down since 1996, is that we've had far less main breaks in 1997.					20
Maximum gallons pumped by all methods in any one day during reporting year				10,760	21
Date of maximum: 8/7/1997					22
Cause of maximum: High Usage Day					23
Minimum gallons pumped by all methods in any one day during reporting year				5,595	24
Date of minimum: 12/29/1997					25
Total KWH used for pumping for the year				1,152,875	26
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					27
Point of Delivery: 56TH & NATIONAL AVENUE / 77TH & PIERCE					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)	
NONE	NONE	0	0	0	No	1

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	#2	#3	1
Location	MODEL 8000--84TH STREET	MODEL 8000--84TH STREET	64663--96TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AC	AC	AC	5
Year Installed	1977	1977	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,000	4,000	3,150	8
Pump Motor or Standby Engine Mfr	AC	AC	AC	9 10
Year Installed	1977	1977	1959	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	64663--96TH STREET	64663--96TH STREET	1150--BYPASS @ 96TH ST	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AC	AC	AC	18
Year Installed	1959	1959	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	AC	AC	AC	22 23
Year Installed	1959	1959	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	200	150	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	116TH & ROGERS TANK	84TH & ROGERS TANK	16TH & LAPHAM RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1967	1993	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	154	128	0	6
Total capacity in gallons	1,500,000	1,500,000	4,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	9
Points of application (wellhouse, central facilities, booster station, other)			BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			15.0000	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14

WATER MAINS

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

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	D	6.000	495,825	501	595		495,731	1
M	D	8.000	297,527	1,401			298,928	2
M	D	10.000	6,229				6,229	3
M	D	12.000	197,451	295	378		197,368	4
M	D	16.000	57,822				57,822	5
M	T	16.000	4,462				4,462	6
A	T	24.000	1,216				1,216	7
M	T	24.000	15,875				15,875	8
A	T	30.000	10,652				10,652	9
Total Within Municipality			1,087,059	2,197	973	0	1,088,283	
M	T	30.000	5,865				5,865	10
Total Outside of Municipality			5,865	0	0	0	5,865	
Total Utility			1,092,924	2,197	973	0	1,094,148	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	6,777		4		6,773	56	1
M	0.750	7,070		14		7,056		2
L	1.000	1				1		3
M	1.000	3,998	3			4,001	4	4
L	1.250	1				1		5
M	1.250	300	1			301	1	6
M	1.500	348	6			354	4	7
L	1.500	4				4		8
L	2.000	26				26		9
M	2.000	461	6			467	3	10
M	3.000	68				68	3	11
M	4.000	87				87	2	12
M	6.000	188	5			193		13
M	8.000	177	2			179		14
M	10.000	1				1		15
M	12.000	13				13		16
Total Utility		19,520	23	18	0	19,525	73	

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	17,122	2,087	1,846		17,363	2,153	1
0.750	1,702	65	81		1,686		2
1.000	355	77	72		360	112	3
1.250	31	0	2		29		4
1.500	241	0			241	94	5
2.000	122	1			123	30	6
3.000	58	1			59	12	7
4.000	28	0			28	13	8
6.000	14	0			14	6	9
8.000	1				1	1	10
Total:	19,674	2,231	2,001	0	19,904	2,421	

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	15,692	1,241	22	7		401	17,363	1
0.750	1,550	125	2	1		8	1,686	2
1.000	16	303	12	15		14	360	3
1.250		27	2	0		0	29	4
1.500	3	205	17	12		4	241	5
2.000		85	17	16		5	123	6
3.000		36	4	14	3	2	59	7
4.000		8	13	6		1	28	8
6.000		3	3	8			14	9
8.000		0	1	0			1	10
Total:	17,261	2,033	93	79	3	435	19,904	

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	2,680	61	51	(82)	2,608	2
Total Fire Hydrants	2,680	61	51	(82)	2,608	
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: 920
 Number of distribution system valves end of year: 3,190
 Number of distribution valves operated during year: 840

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Please note the average number of customers under Public Fire Protection is the sum of all metered customers(R,C,I,&G). This is because Public Fire Protection is part of the Basic Water Charge. Our actual # of customers is 19,466.

Water Utility Plant in Service (Page W-08)

EPLANATION OF ALL ADDITIONS & RETIREMENTS FOR > \$10,000.

MAINS--We added the following:

1. 501 Ft. of 6" Main
2. 1401 Ft. of 8" Main
3. 295 Ft. of 12" Main, and

We retired the following:

1. 595 Ft. of 6" Main
2. 378 Ft. of 12" Main

SERVICES--We added 13 Services & abandoned 14, please see Statistical Schedule for Services for more detail.

METERS--We added 2231 Meters and retired 2,001 Meters, please see Statistical Schedule for Meters for more details.

HYDRANTS--We added 61 and retired 51, please see Statistical Schedule for Hydrants for more details.

TRANSPORTATION EQUIPMENT--We added the following pices of Equipment:

- | | | |
|---------------------------------------|-----|-------------|
| 1. Full Size Truck W/Utility Bedliner | --- | \$20,446.50 |
| 2. Truck W/Air Compressor Unit | --- | \$33,035.99 |
| 3. Dump Truck W/Bedliner | --- | \$92,287.50 |

Also, we retired the following:

- | | | |
|------------------|-----|-------------|
| 1. Dump Truck | --- | \$47,995.00 |
| 2. Compact Truck | --- | \$10,410.50 |

Water Mains (Page W-17)

Main Aditions are mainly financed through borrowings (Debt Issued) and Utility Earnings, and in rare instances are done through assessments. In 1997, there was \$4,166.53 financed through assessments. See schedule below for current assessment rates.

1997 Rates for Main Assessment

Single	Double		
Residential	\$21.00	\$24.20	
Commercial	\$26.25	\$30.25	
Industrial	\$31.50	\$36.30	

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

New Services are financed mainly through Borrowings (Debt Issues) and Utility Earnings. However, services installed for a city project are financed by the developers/owners. The rate structure is as follows:

Customers are charged the contractor's bid price, plus 15% for engineering costs.

Schedule Cz-1 is used when it is not a city project, and a private owner hires his own plumber to set up service.

Hydrants and Distribution System Valves (Page W-20)

1. There is a large adjustment of the number of Distribution System Valves because in the past our Water Superintendent has included Hydrant Auxillary Valves in this number. Therefore, the correct number of Distributiob System Valves in the system is 3,190. This was arrived at by taking the total valves in our system & subtracting the number of Hydrant Auxillary Valves.

2. Per Mike Lempke, Water Superintendent, he realizes our valve exercising and hydrant operating programs do not comply with PSC 185.87, and gives the following reasons:

A. Current organization of staff, in order to comply with this regulation would jeopardized other necessary water utility functions.

B. Perhaps records of actual valaves exercised and used have not been properly recorded.

3. The reason for the adjustment in hydrants of (82) because of the numbering system we used to use skipped number sequences. This has now been taken care of.
