



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: P.O. BOX 39  
LAFARGE, WI 54639

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For the Year Ended: DECEMBER 31, 1997

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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:** LAFARGE MUNICIPAL WATER ANS SEWER UTILITY

**Utility Address:** P.O. BOX 39  
LAFARGE, WI 54639

**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:** VIRGINIA NOFSINGER  
**Title:** UTILITY CLERK BOOKEEPER

**Office Address:**  
P.O. BOX 39  
LAFARGE, WI 54639

**Telephone:** (608) 625 - 2333

**Fax Number:** (608) 625 - 2800

**E-mail Address:**

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

**Name:** KIESLING ASSOCIATES LLP  
**Title:**

**Office Address:** KIESLING ASSOCIATES LLP  
117 WEST COURT STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**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:** KIESLING ASSOCIATES LLP  
**Title:**

**Office Address:** KIESLING ASSOCIATES LLP  
117 WEST COURT STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

**Date of most recent audit report:** 1/1/1998

**Period covered by most recent audit:** 1997

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** WAYNE CARPENTER

**Title:** PUBLIC WORKS MANAGER

**Office Address:**

P.O. BOX 39  
LAFARGE, WI 54639

**Telephone:** (608) 625 - 2333

**Fax Number:** (608) 625 - 2800

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**

- KENNETH BRICKL
  - STEVE DONOVAN
  - HARLAN ERLANDSON
  - LARRY GABRIELSON
  - RANDY HEISEL
  - DOUG MULLER
  - BEN RASTALL
- 

**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

**Date of Ordinance:** 6/17/1967

**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	267,058	265,955	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	172,775	103,607	2
Depreciation Expense (403)	76,835	68,264	3
Amortization Expense (404)	0		4
Taxes (408)	32,043	28,556	5
<b>Total Operating Expenses</b>	<b>281,653</b>	<b>200,427</b>	
<b>Net Operating Income</b>	<b>(14,595)</b>	<b>65,528</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>(14,595)</b>	<b>65,528</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	6,562	7,956	9
Miscellaneous Nonoperating Income (421)	0		10
<b>Total Other Income</b>	<b>6,562</b>	<b>7,956</b>	
<b>Total Income</b>	<b>(8,033)</b>	<b>73,484</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(8,033)</b>	<b>73,484</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	28,883	27,182	13
Amortization of Debt Discount and Expense (428)	1,690	623	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	365	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)		2,686	18
<b>Total Interest Charges</b>	<b>30,573</b>	<b>25,484</b>	
<b>Net Income</b>	<b>(38,606)</b>	<b>48,000</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	186,325	138,325	19
Balance Transferred from Income (433)	(38,606)	48,000	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>147,719</b>	<b>186,325</b>	

### 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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SAVINGS AND INVESTMENTS	6,562	4
<b>Total (Acct. 419):</b>	<b>6,562</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	103,893	0	163,165	0	<b>267,058</b>	<b>1</b>
Less: interdepartmental sales	1,641		4,883	0	<b>6,524</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	840				<b>840</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>101,412</b>	<b>0</b>	<b>158,282</b>	<b>0</b>	<b>259,694</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,481,002	3,151,137	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	640,668	614,970	2
<b>Net Utility Plant</b>	<b>2,840,334</b>	<b>2,536,167</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	193,249	157,675	7
<b>Total Other Property and Investments</b>	<b>193,249</b>	<b>157,675</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	36,293	80,777	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	17,160	16,831	11
Other Accounts Receivable (143)	616	301	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	22,627	7,322	14
Materials and Supplies (150)	10,536	10,151	15
Prepayments (165)	2,164	3,205	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>89,396</b>	<b>118,587</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,644	26,335	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0	3,600	20
<b>Total Deferred Debits</b>	<b>24,644</b>	<b>29,935</b>	
<b>Total Assets and Other Debits</b>	<b>3,147,623</b>	<b>2,842,364</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	358,119	345,119	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	147,719	186,325	<b>23</b>
<b>Total Proprietary Capital</b>	<b>505,838</b>	<b>531,444</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	410,000	410,000	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other long-Term Debt (224)	105,467	109,142	<b>26</b>
<b>Total Long-Term Debt</b>	<b>515,467</b>	<b>519,142</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	64,443	2,188	<b>28</b>
Payables to Municipality (233)	0	3,600	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	25,324	25,088	<b>31</b>
Interest Accrued (237)	14,192	14,352	<b>32</b>
Other Current and Accrued Liabilities (238)	1,305	894	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>105,264</b>	<b>46,122</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,021,054	1,745,656	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,147,623</b>	<b>2,842,364</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,517,138	1,963,864	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,517,138	1,963,864	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	14,642	626,026	0	0	9
<b>Total Accumulated Provision</b>	14,642	626,026	0	0	
<b>Net Utility Plant</b>	1,502,496	1,337,838	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)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	32,214	582,756			<b>614,970</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	21,847	54,988			<b>76,835</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	573	(573)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>22,420</b>	<b>54,415</b>	<b>0</b>	<b>0</b>	<b>76,835</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	39,992	11,145			<b>51,137</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>39,992</b>	<b>11,145</b>	<b>0</b>	<b>0</b>	<b>51,137</b>	<b>19</b>
<b>Balance End of Year</b>	<b>14,642</b>	<b>626,026</b>	<b>0</b>	<b>0</b>	<b>640,668</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**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
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	10,536	10,151	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>10,536</u>	<u>10,151</u>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 MORTGAGE REVENUE BONDS	1,690	428	24,644	1
<b>Total</b>			<b>24,644</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	345,119	1
<b>Changes during year (explain):</b>		
CONTRIBUTION IN AID OF CONSTRUCTION	13,000	2
<b>Balance end of year</b>	<b><u>358,119</u></b>	

**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)	
1996 MRB'S	08/01/1996	08/01/2015	5.00%	410,000	1
<b>Total Bonds (Account 221):</b>				<b>410,000</b>	

**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)	
<b>Other Long-Term Debt (224)</b>					
STATE OF WI BOARD OF COMMISSIONERS	09/16/1994	03/15/2014	5.00%	26,446	<b>1</b>
STATE OF WI BOARD OF COMMISSIONERS	10/31/1994	03/15/2014	5.00%	16,567	<b>2</b>
STATE OF WI BOARD OF COMMISSIONERS	03/10/1995	03/15/2014	5.00%	10,195	<b>3</b>
STATE OF WI BOARD OF COMMISSIONERS	11/27/1995	03/15/2014	5.00%	6,987	<b>4</b>
STATE OF WI BOARD OF COMMISSIONERS	04/15/1994	03/15/2014	5.00%	45,272	<b>5</b>
<b>Total for Account 224</b>				<b>105,467</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	25,088	1
<b>Accruals:</b>		
Charged water department expense	29,690	2
Charged electric department expense		3
Charged sewer department expense	2,353	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>32,043</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	27,591	6
Social Security taxes	3,832	7
PSC Remainder Assessment	384	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>31,807</b>	
<b>Balance end of year</b>	<b>25,324</b>	

**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)	
<b>Bonds (221)</b>					
1996 MRB'S	9,600	23,040	23,040	9,600	1
<b>Subtotal</b>	<b>9,600</b>	<b>23,040</b>	<b>23,040</b>	<b>9,600</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
STATE OF WI BOARD OF COMMISSIONERS	4,752	5,843	6,003	4,592	3
<b>Subtotal</b>	<b>4,752</b>	<b>5,843</b>	<b>6,003</b>	<b>4,592</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,352</b>	<b>28,883</b>	<b>29,043</b>	<b>14,192</b>	

**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	810,367			935,289		<b>1,745,656</b>	1
<b>Add credits during year:</b>							
For Services	19,729					<b>19,729</b>	2
For Mains	45,443			58,705		<b>104,148</b>	3
<b>Other (specify):</b>							
WELL CDBG GRANT	168,513					<b>168,513</b>	4
HYDRANTS CDBG GRANT	4,131					<b>4,131</b>	5
<b>Deduct charges (specify):</b>							
AMORTIZATION OF GRANT				21,123		<b>21,123</b>	6
<b>Balance End of Year</b>	<b>1,048,183</b>	<b>0</b>	<b>0</b>	<b>972,871</b>	<b>0</b>	<b>2,021,054</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,026,850			746,232		<b>1,773,082</b>	7

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
CONSTRUCTION FUND	11,328	3
BOND AND INTEREST REDEMPTION	78,485	4
REPLACEMENT ACCOUNT & DEPRECIATION RESERVE	79,323	5
CD SAVINGS	24,113	6
<b>Total (Acct. 125):</b>	<b>193,249</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	5,594	8
Electric		9
Sewer (Regulated)	11,566	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>17,160</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISCELLANEOUS RECEIVABLE FOR RECONNECT FEES	616	14
<b>Total (Acct. 143):</b>	<b>616</b>	
<b>Receivables from Municipality (145):</b>		
SHARE OF FORFEITED ELECTRIC DISCOUNT	1,848	15
MUNI-ADDITIONAL HYDRANT RENTAL	4,706	16
CONTRIBUTIONS IN AID OF CONSTRUCTION	13,000	17
WATER SERVICES BILLED	3,073	18
<b>Total (Acct. 145):</b>	<b>22,627</b>	
<b>Prepayments (165):</b>		
blank	2,164	19
<b>Total (Acct. 165):</b>	<b>2,164</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Extraordinary Property Losses (182):</b>	
NONE	20
<b>Total (Acct. 182):</b>	0
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	21
<b>Total (Acct. 183):</b>	0
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	22
<b>Total (Acct. 233):</b>	0
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	23
<b>Total (Acct. 253):</b>	0
<hr/>	

**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)	
<b>Add Average:</b>						
Utility Plant in Service	1,306,237	0	1,924,035	0	<b>3,230,272</b>	<b>1</b>
Materials and Supplies	10,343	0	0	0	<b>10,343</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	23,428	0	604,391	0	<b>627,819</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	929,275	0	954,080	0	<b>1,883,355</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>363,877</b>	<b>0</b>	<b>365,564</b>	<b>0</b>	<b>729,441</b>	
Net Operating Income	(22,407)	0	7,812	0	<b>(14,595)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-6.16%</b>	<b>N/A</b>	<b>2.14%</b>	<b>N/A</b>	<b>-2.00%</b>	

### 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	351,619	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	167,022	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>518,641</b>	
<b>Net Income</b>		
Net Income	(38,606)	5
<b>Percent Return on Proprietary Capital</b>	<b>-7.44%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

NO EXTENSIONS

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**4. Estimated changes in revenues due to rate changes.**

NO RATE CHANGES IN 1997

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

UTILIY INVOLVED IN CDBG FUND GRANTS INVOLVING WELL CONSTRUCTION AND MAINS.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

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

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Date of most recent audit report was reported as not yet issued. We entered 1/1/1998.

July 7, 1998

Ms. Virginia Nofsinger, Clerk  
La Farge Municipal Water and Sewer Utility  
105 West Main Street  
P.O. Box 39  
La Farge, WI 54639-0039

Re: 1997 Analytical Review File DWCCA-2960-RL

Dear Ms. Nofsinger:

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

1. As of today's date we have not received a reply to our 1996 review letter dated December 16, 1997. Please reply to that letter when replying to our 1997 review letter.
2. In our review of page iv we noted you reported that the village board was the Utility Commission. Please provide the names of the village board.
3. In the future when completing the Bonds schedule page F-13, and Notes Payable schedule, page F-14, please report year as a four digit number and interest rate as .055 rather than 5.5.
4. During our review of the Balance Sheet, page F-5, we noted an amount reported for Account 165, Prepayment. However, the supporting schedule, page F-18, lines 28-31, were not completed. Please complete the supporting schedule in all future reports.
5. During our review of page W-11, we noted location, column (a), was not provided in the Sources of Water Supply-Ground Waters schedule. Please provide this information, and continue this procedure in the future.
6. During our review of page W-16, we noted a 6" well meter reported. Please note that well meters should not be reported in this schedule as this schedule is for reporting customer meters only. Also, we noted meter testing was not provided. Please provide this information, and continue this procedure in the future.
7. During our review of page F-14, we noted an amount reported in Account

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## FINANCIAL SECTION FOOTNOTES

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224, Other Long-Term Debt. Please explain why there is no interest accrued reported for this account on page F-16.

8. The PSC is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Pace Lines Column Reported as Should be

F-1 13 b 28883 23040

F-1 16 b - 5843

S-4 14 b - 21123

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) 266-1497. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

RL:mo:W:\COMPL\ROSELEE\LaFarge 2960.doc

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	102,852	1
<b>Total Sales of Water</b>	<b>102,852</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,041	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,041</b>	
<b>Total Operating Revenues</b>	<b>103,893</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	25,826	5
General Operating Expenses (680-690)	48,937	6
<b>Total Operation and Maintenance Expenses</b>	<b>74,763</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	21,847	7
Amortization Expense (404)		8
Taxes (408)	29,690	9
<b>Total Other Operating Expenses</b>	<b>51,537</b>	
<b>Total Operating Expenses</b>	<b>126,300</b>	
<b>NET OPERATING INCOME</b>	<b>(22,407)</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	310	11,643	51,268	4
Commercial	53	3,511	12,388	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>363</b>	<b>15,154</b>	<b>63,656</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		36,184	8
Other Sales to Public Authorities (464)	2	516	1,371	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	767	1,641	12
<b>Total Sales of Water</b>	<b>369</b>	<b>16,437</b>	<b>102,852</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	36,184	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>36,184</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	840	7
<b>Other (specify):</b>		
MISCELLANEOUS	201	8
<b>Total Other Water Revenues (474)</b>	<b>1,041</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	14,027	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,331	3
Chemicals (630)	1,953	4
Supplies and Expenses (640)	4,122	5
Repairs of Water Plant (650)	2,051	6
Transportation Expenses (660)	342	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>25,826</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	3,810	8
Office Supplies and Expenses (681)	1,250	9
Outside Services Employed (682)	29,958	10
Insurance Expense (684)	2,086	11
Employees Pensions and Benefits (686)	11,432	12
Regulatory Commission Expenses (688)	200	13
Miscellaneous General Expenses (689)	201	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>48,937</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>74,763</b>	

**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		27,827	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		245	2
<b>Net property tax equivalent</b>		<b>27,582</b>	
Social Security		1,916	3
PSC Remainder Assessment		192	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>29,690</b>	

### 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			Vernon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.230951				3
County tax rate	mills		7.062430				4
Local tax rate	mills		9.145159				5
School tax rate	mills		15.969640				6
Voc. school tax rate	mills		2.358170				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>34.766350</b>				10
Less: state credit	mills		2.863007				11
<b>Net tax rate</b>	mills		<b>31.903343</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.145159</b>				14
<b>Combined School Tax Rate</b>	mills		<b>18.327810</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>27.472969</b>				17
<b>Total Tax Rate</b>	mills		<b>34.766350</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.790217</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.903343</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.210572</b>				21
Utility Plant, Jan. 1	\$	<b>1,266,930</b>	1,266,930				22
Materials & Supplies	\$	<b>10,151</b>	10,151				23
<b>Subtotal</b>	\$	<b>1,277,081</b>	<b>1,277,081</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>1,277,081</b>	<b>1,277,081</b>				26
Assessment Ratio	dec.		0.864309				27
<b>Assessed Value</b>	\$	<b>1,103,793</b>	<b>1,103,793</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.210572</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>27,827</b>	<b>27,827</b>				30
Tax Equivalent per 1994 PSC Report	\$	15,887					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>27,827</b>					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	6,010		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	9,367	201,642	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>15,377</b>	<b>201,642</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	200		12
Structures and Improvements (321)	9,209	69,183	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	25,661	75,606	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,927		20
<b>Total Pumping Plant</b>	<b>36,997</b>	<b>144,789</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,379	13,650	23
<b>Total Water Treatment Plant</b>	<b>2,379</b>	<b>13,650</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	13,731		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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			6,010 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)			211,009 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>217,019</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			200 12
Structures and Improvements (321)			78,392 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	25,661		75,606 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,927 20
<b>Total Pumping Plant</b>	<b>25,661</b>	<b>0</b>	<b>156,125</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			16,029 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>16,029</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			13,731 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	92,964		<b>26</b>
Transmission and Distribution Mains (343)	695,391	70,373	<b>27</b>
Fire Mains (344)			<b>28</b>
Services (345)	132,321	23,259	<b>29</b>
Meters (346)	22,520	1,615	<b>30</b>
Hydrants (348)	60,735	4,984	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,017,662</b>	<b>100,231</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			<b>33</b>
Structures and Improvements (371)	5,609		<b>34</b>
Office Furniture and Equipment (372)	1,522		<b>35</b>
Computer Equipment (372.1)	1,387		<b>36</b>
Transportation Equipment (373)	3,011		<b>37</b>
Other General Equipment (379)	11,392	1,482	<b>38</b>
Other Tangible Property (390)			<b>39</b>
<b>Total General Plant</b>	<b>22,921</b>	<b>1,482</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,095,336</b>	<b>461,794</b>	
Common Utility Plant Allocated to Water Department			<b>40</b>
<b>Total utility plant in service</b>	<b>1,095,336</b>	<b>461,794</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			92,964 26
Transmission and Distribution Mains (343)	10,981		754,783 27
Fire Mains (344)			0 28
Services (345)	2,300		153,280 29
Meters (346)	1,050		23,085 30
Hydrants (348)			65,719 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>14,331</b>	<b>0</b>	<b>1,103,562</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			5,609 34
Office Furniture and Equipment (372)			1,522 35
Computer Equipment (372.1)			1,387 36
Transportation Equipment (373)			3,011 37
Other General Equipment (379)			12,874 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>24,403</b>
<b>Total utility plant in service directly assignable</b>	<b>39,992</b>	<b>0</b>	<b>1,517,138</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>39,992</b>	<b>0</b>	<b>1,517,138</b>

## 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			1,506	1,506	1
February			1,343	1,343	2
March			1,766	1,766	3
April			1,388	1,388	4
May			1,875	1,875	5
June			2,329	2,329	6
July			2,124	2,124	7
August			2,240	2,240	8
September			1,977	1,977	9
October			1,670	1,670	10
November			1,557	1,557	11
December			1,443	1,443	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>21,218</b>	<b>21,218</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,750	13
Less: Other utility use				750	14
Other utility use explanation:					15
MAIN BREAKS, LEAK AT WASTEWATER TREATMENT PLANT.					
Water pumped into distribution system				18,718	16
Less: Water sold				16,437	17
Losses and unaccounted for				2,281	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				278	21
Date of maximum: 3/4/1997					22
Cause of maximum:					23
BREAK LEAK					
Minimum gallons pumped by all methods in any one day during reporting year				11	24
Date of minimum: 4/17/1997					25
Total KWH used for pumping for the year				41,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
312 W NORTH STREET	2	424	10	567,900	Yes	<b>1</b>
525 E SCHOOL STREET	3	167	18	345,600	Yes	<b>2</b>

## 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	2	3	1
Location	VILLAGE	VILLAGE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	SIMMONS	5
Year Installed	1964	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	250	8
Pump Motor or Standby Engine Mfr	MS	US MOTOR	10
Year Installed	1973	1997	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	30	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	AQUA STORE		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1987		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	162		6
Total capacity in gallons	128,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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	1.000	100				100
M	D	4.000	2,931		1,292		1,639
M	D	6.000	18,961	806			19,767
M	D	8.000	11,579	486			12,065
<b>Total Within Municipality</b>			<b>33,571</b>	<b>1,292</b>	<b>1,292</b>	<b>0</b>	<b>33,571</b>
<b>Total Utility</b>			<b>33,571</b>	<b>1,292</b>	<b>1,292</b>	<b>0</b>	<b>33,571</b>

### 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	354	22	22		354	36	1
M	1.000	47	1	1		47		2
P	1.000	1				1		3
M	1.250	3				3		4
M	1.500	1				1		5
M	2.000	4				4		6
M	4.000	1				1		7
<b>Total Utility</b>		<b>411</b>	<b>23</b>	<b>23</b>	<b>0</b>	<b>411</b>	<b>36</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	453	30	30		453	60	1
1.000	3				3		2
1.250	2				2		3
1.500	4				4		4
2.000	3				3		5
6.000	1				1		6
<b>Total:</b>	<b>466</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>466</b>	<b>60</b>	

#### 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	304	42	1		1	105	453	1
1.000		2				1	3	2
1.250		1				1	2	3
1.500	1	2			1		4	4
2.000		1		1		1	3	5
6.000				1			1	6
<b>Total:</b>	<b>305</b>	<b>48</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>108</b>	<b>466</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	62	2			64	2
<b>Total Fire Hydrants</b>	<b>62</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>64</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	64
Number of distribution system valves end of year:	89
Number of distribution valves operated during year:	89

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**WATER OPERATING SECTION FOOTNOTES**

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**Water Utility Plant in Service (Page W-08)**

Line 8, column c, Acct 314

Additions are due to well #3 completion that was reclassified from CWIP.

Line 13, column c, Acct 321

Additions are due to well #3 completion that was reclassified from CWIP.

Line 17, column c, Acct 325

Additions are due to well #3 completion that was reclassified from CWIP and a reclass of a pump from well #2.

Line 23, column c, Acct 332

Additions are due to well #3 completion that was reclassified from CWIP.

Line 27, column c, Acct 343

Additions are due to construction project and grant contributions.

Line 29, column c, Acct 345

Additions due to construction project and grant contributions.

Line 45, column c, Acct 395

Additions due to construction projects continuing in 1997.

Page W-9

Line 17, column e, Acct 325

Retirement of pump #2.

Line 27, column e, Acct 343

To retire 1292 ft. of water main.

Line 45, column f, Acct 395

Adjustment necessary to close out construction work in progress. This coincides with several of the asset additions on page W-8.

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**Pumping and Purchased Water Statistics (Page W-10)**

Total KWH used for pumping for the year is estimated.

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**Water Mains (Page W-15)**

Financed by CDBG Grant

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	139,042	1
<b>Total Sewage Operating Revenues</b>	<b>139,042</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	0	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	3,000	6
Amortization of Construction Grants (636)	21,123	7
<b>Total Other Operating Revenues</b>	<b>24,123</b>	
<b>Total Operating Revenues</b>	<b>163,165</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	28,767	8
Maintenance Expenses (831-834)	19,394	9
Customer Accounting & Collection Expenses (840-843)	6,104	10
Administrative and General Expenses (850-857)	43,747	11
<b>Total Operation and Maintenance Expenses</b>	<b>98,012</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	54,988	12
Amortization Expense (404)		13
Taxes (408)	2,353	14
<b>Total Other Operating Expenses</b>	<b>57,341</b>	
<b>Total Operating Expenses</b>	<b>155,353</b>	
<b>NET OPERATING INCOME</b>	<b>7,812</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	299	11,643	103,365	5
Commercial Revenues	51	3,511	27,417	6
Industrial Revenues				7
Revenues from Public Authorities	2	516	3,377	8
<b>Total Measured Service to General Customers (622)</b>	<b>352</b>	<b>15,670</b>	<b>134,159</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	2	767	4,883	12
<b>Total Sewage Operating Revenues</b>	<b>354</b>	<b>16,437</b>	<b>139,042</b>	

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
<b>Customers Forfeited Discounts (631):</b>		
NONE		1
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		2
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		3
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		4
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
SANITARY BENEFIT CHANGE	3,000	5
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>3,000</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE	21,123	6
<b>Total Amortization of Construction Grants (636)</b>	<b>21,123</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	3,068	1
Power and Fuel for Pumping (821)	13,829	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	10,879	8
Transportation Expenses (828)	991	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>28,767</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	1,245	11
Maintenance of Collection System Pumping Equipment (832)	5,256	12
Maintenance of Treatment and Disposal Plant Equipment (833)	10,198	13
Maintenance of General Plant Structures and Equipment (834)	2,695	14
<b>Total Maintenance Expenses</b>	<b>19,394</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	4,363	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,741	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>6,104</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	675	19
Office Supplies and Expenses (851)	667	20
Outside Services Employed (852)	34,190	21
Insurance Expense (853)	2,087	22
Employees Pensions and Benefits (854)	4,622	23

### SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	260	<b>24</b>
Miscellaneous General Expenses (856)	1,246	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>43,747</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>98,012</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		1,916	1
Local and School Tax Equivalent on Meters Charged by Water Department		245	2
PSC Remainder Assessment		192	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>2,353</u></b>	

### SEWER 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	72,276	5,105	6
Collecting Mains and Accessories (313)	364,637	85,536	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)	19,089		9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>456,002</b>	<b>90,641</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	15,539		11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	22,012		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>37,551</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	640		17
Structures and Improvements (331)	703,351		18
Preliminary Treatment Equipment (332)	115,441		19
Primary Treatment Equipment (333)	204,071		20
Secondary Treatment Equipment (334)	24,273		21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)	41,803		23
Sludge Treatment and Disposal Equipment (337)	5,646		24
Plant Site Piping (338)	150,829		25
Flow Metering and Monitoring Equipment (339)	27,797		26
Outfall Sewer Pipes (340)	15,559		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			77,381	6
Collecting Mains and Accessories (313)	11,145		439,028	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			19,089	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>11,145</b>	<b>0</b>	<b>535,498</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			15,539	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			22,012	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>37,551</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			640	17
Structures and Improvements (331)			703,351	18
Preliminary Treatment Equipment (332)			115,441	19
Primary Treatment Equipment (333)			204,071	20
Secondary Treatment Equipment (334)			24,273	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			41,803	23
Sludge Treatment and Disposal Equipment (337)			5,646	24
Plant Site Piping (338)			150,829	25
Flow Metering and Monitoring Equipment (339)			27,797	26
Outfall Sewer Pipes (340)			15,559	27

### SEWER 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	14,654		28
<b>Total Treatment and Disposal Plant</b>	<b>1,304,064</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)	5,000		30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)	30,213		32
Transportation Equipment (373)	51,377	161	33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>86,590</b>	<b>161</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,884,207</b>	<b>90,802</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>1,884,207</b>	<b>90,802</b>	
Common Other Utility Plant Allocated to Sewer Department			37
<b>Total utility plant</b>	<b>1,884,207</b>	<b>90,802</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			14,654 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>1,304,064</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			5,000 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			30,213 32
Transportation Equipment (373)			51,538 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>86,751</b>
<b>Total utility plant in service directly assignable</b>	<b>11,145</b>	<b>0</b>	<b>1,963,864</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>11,145</b>	<b>0</b>	<b>1,963,864</b>
Common Other Utility Plant Allocated to Sewer Department			0 37
<b>Total utility plant</b>	<b>11,145</b>	<b>0</b>	<b>1,963,864</b>

### SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	2.000	1				1		1
Sewer	4.000	373				373		2
Sewer	6.000	11				11		3
<b>Total Utility</b>		<b>385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>385</b>	<b>0</b>	

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
4.000	620				620
6.000	187				187
8.000	21,477	1,322	1,322		21,477
10.000	2,212				2,212
12.000	990				990
15.000	1,250				1,250
<b>Total Utility</b>	<b>26,736</b>	<b>1,322</b>	<b>1,322</b>	<b>0</b>	<b>26,736</b>

1  
2  
3  
4  
5  
6

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

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Acct 827 - Other Operating Supplies and Expenses

Increase due to an increase in the necessity for added supplies in 1997.

Acct 831 - Maintenance of Sewage Collection System

Less maintenance to the sewage collection system was necessary in 1997.

Acct 852 - outside Services Employed

Increase due to an increase of services necessary relating to the CDBG project

Acct 854 - Employee Pensions and Benefits

Decrease in pensions and benefits due to change in allocation of these benefits

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### Sewer Utility Plant in Service (Page S-07)

The utility received a CDBG Grant that resulted in main replacement/looping.

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### Sewer Mains (Page S-10)

Additions financed as part of CDBG Grant

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