



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SPARTA MUNICIPAL WATER DEPARTMENT

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Principal Office: 203 WEST OAK STREET  
SPARTA, WI 54656

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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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** SPARTA MUNICIPAL WATER DEPARTMENT

**Utility Address:** 203 WEST OAK STREET  
SPARTA, WI 54656

**When was utility organized?** 1/1/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS GAIL L CLARK  
**Title:** ACCOUNTING CLERK

**Office Address:**

203 WEST OAK STREET  
P.O. BOX 0  
SPARTA, WI 54656

**Telephone:** (608) 269 - 6530

**Fax Number:** (608) 269 - 5046

**E-mail Address:**

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

**Name:** MR JAMES ROBERT MURRAY CPA  
**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE COMPANY, LLP  
205 E GRAND  
EAU CLAIRE, WI 54701

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**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:** MR JAMES ROBERT MURRAY CPA  
**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE AND COMPANY  
205 E GRAND  
EAU CLAIRE, WI 54701

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

**Date of most recent audit report:** 3/4/1998

**Period covered by most recent audit:** 1/1/97-12/31/97

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR LARRY BROWN

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

203 WEST OAK STREET  
SPARTA, WI 54656

**Telephone:** (608) 269 - 6530

**Fax Number:** (608) 269 - 5046

**E-mail Address:**

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**Name of utility commission/committee:** SPART MUNCIPAL WATER COMMITTE

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

- MR KENNETH BROWN, ALDERMAN
  - MR RON BUTTON, CHAIRPERSON
  - MR JIM EDWARDS, ALDERMAN
  - MR DAVE OLSON, CITIZEN MEMBER
  - MR MARK RICHGRIBER, CITIZEN MEMBER
  - MR NORMAN STANEK, ALDERMAN
  - MR BOB SUTHERLAND, CITIZEN MEMBER
- 

**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

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

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**Firm Name:** NONE

**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)	1,159,834	774,950	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	315,827	338,269	2
Depreciation Expense (403)	140,094	125,035	3
Amortization Expense (404-407)	0		4
Taxes (408)	148,857	147,033	5
<b>Total Operating Expenses</b>	<b>604,778</b>	<b>610,337</b>	
<b>Net Operating Income</b>	<b>555,056</b>	<b>164,613</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>555,056</b>	<b>164,613</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	29,668	24,453	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>29,668</b>	<b>24,453</b>	
<b>Total Income</b>	<b>584,724</b>	<b>189,066</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>584,724</b>	<b>189,066</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	201,067	205,433	14
Amortization of Debt Discount and Expense (428)	6,326	4,155	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	19,223		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>226,616</b>	<b>209,588</b>	
<b>Net Income</b>	<b>358,108</b>	<b>(20,522)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,214,853	1,235,375	20
Balance Transferred from Income (433)	358,108	(20,522)	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,572,961</b>	<b>1,214,853</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 Income from Nonutility Operations, Account 417.

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>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
LOCAL BANKS	29,668	5
<b>Total (Acct. 419):</b>	<b>29,668</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<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				0	1
<b>Costs &amp; 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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	1,159,834	0	0	0	1,159,834	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	154				154	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,159,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,159,680</b>	

### 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	141,512		141,512	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,031		5,031	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>146,543</b>	<b>0</b>	<b>146,543</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)	7,026,053	6,228,650	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,097,225	990,799	2
<b>Net Utility Plant</b>	<b>5,928,828</b>	<b>5,237,851</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	34,992	34,992	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	34,992	34,992	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0		6
Special Funds (125)	0	332,348	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>332,348</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	629,663	401,721	8
Temporary Cash Investments (132)	73,472	20,653	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	170,447	132,002	11
Other Accounts Receivable (143)	5,961	4,098	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	142,486	88,606	14
Materials and Supplies (150)	28,095	29,263	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	0		17
<b>Total Current and Accrued Assets</b>	<b>1,050,124</b>	<b>676,343</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	78,074	40,989	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
<b>Total Deferred Debits</b>	<b>78,074</b>	<b>40,989</b>	
<b>Total Assets and Other Debits</b>	<b>7,057,026</b>	<b>6,287,531</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)	576,127	357,613	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,572,961	1,214,853	23
<b>Total Proprietary Capital</b>	<b>2,149,088</b>	<b>1,572,466</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,395,000	2,120,000	24
Advances from Municipality (223)	363,000	370,000	25
Other Long-Term Debt (224)	49,638	798,998	26
<b>Total Long-Term Debt</b>	<b>3,807,638</b>	<b>3,288,998</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	19,344	30,174	28
Payables to Municipality (233)	22,952	209,716	29
Customer Deposits (235)			30
Taxes Accrued (236)	16,365	135,692	31
Interest Accrued (237)	57,132	76,848	32
Other Current and Accrued Liabilities (238)	28,896	18,352	33
<b>Total Current and Accrued Liabilities</b>	<b>144,689</b>	<b>470,782</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	955,611	955,285	41
<b>Total Liabilities and Other Credits</b>	<b>7,057,026</b>	<b>6,287,531</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 (101)	7,002,997	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)	23,056				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>7,026,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,097,225	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,097,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,928,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year</b>	990,799				<b>990,799</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	140,094				<b>140,094</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,548				<b>10,548</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>150,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,642</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	44,216				<b>44,216</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>44,216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,216</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,097,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,097,225</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	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	34,992			34,992	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>34,992</b>	<b>0</b>	<b>0</b>	<b>34,992</b>	
Less accum. prov. depr. & amort. (122)	34,992			34,992	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	0 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>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	28,095	29,263
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>28,095</b>	<b>29,263</b>

**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>				
1992 MORTGAGE REVENUE DEBT	4,155	428	36,834	1
1997 REVENUE DEBT	2,172	428	41,240	2
<b>Total</b>			<b>78,074</b>	
<b>Unamortized premium on debt (251)</b>				
				3
<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	357,613	1
<b>Changes during year (explain):</b>		
TO RECORD CITY PAID PROJECTS	218,514	2
<b>Balance end of year</b>	<b>576,127</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)	
MORTGAGE REVENU BONDS	06/01/1992	11/01/2012	7.00%	2,040,000	<b>1</b>
MORTGAGE REVENUE BONDS	07/30/1997	11/01/2016	5.00%	1,355,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,395,000</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>Advances (223)</b>					
1996 GO BONDS	11/01/1996	11/01/2016	4.00%	363,000	1
<b>Total for Account 223</b>				<b>363,000</b>	
<b>Other Long-Term Debt (224)</b>					
GO NOTES	06/01/1989	06/01/1999	7.00%	40,000	2
LEASE PAYABLE	01/01/1995	01/01/1999	6.00%	5,277	3
GEN PURPOSE NOTES	07/07/1997	11/01/2014	5.00%	4,361	4
<b>Total for Account 224</b>				<b>49,638</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	135,692	1
<b>Accruals:</b>		
Charged water department expense	148,857	2
Charged electric department expense		3
Charged sewer department expense	4,793	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>153,650</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	260,586	6
Social Security taxes	11,331	7
PSC Remainder Assessment	1,060	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>272,977</b>	
<b>Balance end of year</b>	<b>16,365</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>					
1992 MORTGAGE REVENUE BONDS	23,615	140,766	141,693	22,688	1
1997 REVENUE BONDS		29,535		29,535	2
<b>Subtotal</b>	<b>23,615</b>	<b>170,301</b>	<b>141,693</b>	<b>52,223</b>	
<b>Advances from Municipality (223)</b>					
1996 GOBONDS	3,150	19,223	19,243	3,130	3
<b>Subtotal</b>	<b>3,150</b>	<b>19,223</b>	<b>19,243</b>	<b>3,130</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	4
1989 GO NOTE	2,360	3,607	4,394	1,573	5
1997 GO NOTE RADIO LOAN		206		206	6
LEASE PAYABLE		443	443	0	7
STATE TRUST FUND LOANS	47,723	26,510	74,233	0	8
<b>Subtotal</b>	<b>50,083</b>	<b>30,766</b>	<b>79,070</b>	<b>1,779</b>	
<b>Notes Payable (231)</b>					
NONE				0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>76,848</b>	<b>220,290</b>	<b>240,006</b>	<b>57,132</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	955,285					955,285	1
<b>Add credits during year:</b>							
For Services	326					326	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>955,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>955,611</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)	Balance End of Year (b)	
<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>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	170,447	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>170,447</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISC BILLINGS	5,961	11
<b>Total (Acct. 143):</b>	<b>5,961</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNI HYDRANT RENT	76,282	12
DUE FROM SEWER	11,799	13
DUE FROM TAX AGENCY	54,405	14
<b>Total (Acct. 145):</b>	<b>142,486</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</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>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
DUE TO MUNI	22,952	18
<b>Total (Acct. 233):</b>	<b>22,952</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	
<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	6,597,198	0	0	0	6,597,198	1
Materials and Supplies	28,679	0	0	0	28,679	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,044,012	0	0	0	1,044,012	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	955,448	0	0	0	955,448	6
<b>Other (specify):</b>						
NONE	0				0	7
<b>Average Net Rate Base</b>	<b>4,626,417</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,626,417</b>	
Net Operating Income	555,056	0	0	0	555,056	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	12.00%	N/A	N/A	N/A	12.00%	

## 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	466,870	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,393,907	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,860,777</b>	
<b>Net Income</b>		
Net Income	358,108	5
 <b>Percent Return on Proprietary Capital</b>	 <b>19.25%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

FIRST YEAR OF FULL RATES FROM THE 11/7/96 RATE CASE.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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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.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Some schedule listing status changes made by staff.

September 29, 1998

Ms. Gail Clark, Accounting Clerk  
Sparta Municipal Water Utility  
203 West Oak Street  
Sparta, WI 54656-2148

Re: 1997 Analytical Review File DWCCA-5610-RL

Dear Ms. Clark:

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

1. During our review, we noted the signature page was not completed. Please provide this information and continue this procedure in the future.
  
2. During our review, we noted that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "completed." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.
  
3. During our review of the hydrants schedule, we noted you reported 362 fire hydrants in service end of year 1996, page W-16, column (f), line 21, however, you reported 346 fire hydrants in service first of year 1997, page W-17, column (b). Please explain this difference.

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

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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

RL:mo:W:\COMPL\ROSELEE\5610 Sparta.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,133,188	1
<b>Total Sales of Water</b>	<b>1,133,188</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	8,345	2
Miscellaneous Service Revenues (471)	13	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	18,288	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>26,646</b>	
<b>Total Operating Revenues</b>	<b>1,159,834</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	147,043	9
Water Treatment Expenses (630-635)	32,723	10
Transmission and Distribution Expenses (640-655)	35,499	11
Customer Accounts Expenses (901-904)	8,664	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	91,898	14
<b>Total Operation and Maintenance Expenses</b>	<b>315,827</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	140,094	15
Amortization Expense (404-407)		16
Taxes (408)	148,857	17
<b>Total Other Operating Expenses</b>	<b>288,951</b>	
<b>Total Operating Expenses</b>	<b>604,778</b>	
<b>NET OPERATING INCOME</b>	<b>555,056</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	2,940	164,569	452,758	4
Commercial	314	85,398	164,006	5
Industrial	13	148,492	184,227	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,267</b>	<b>398,459</b>	<b>800,991</b>	
Private Fire Protection Service (462)	24		16,172	7
Public Fire Protection Service (463)	1		265,366	8
Other Sales to Public Authorities (464)	25	30,143	50,659	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,317</b>	<b>428,602</b>	<b>1,133,188</b>	

**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		1
<b>Total</b>		<u>0</u>	<u>0</u>

### 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)	265,366	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>265,366</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	8,345	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>8,345</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISC	13	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>13</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	17,578	10
<b>Other (specify):</b> MISC	710	11
<b>Total Other Water Revenues (474)</b>	<b>18,288</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	85,067	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	51,175	7
Operation Supplies and Expenses (623)	10,224	8
Maintenance of Pumping Plant (625)	577	9
<b>Total Pumping Expenses</b>	<b>147,043</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	13,659	10
Chemicals (631)	17,120	11
Operation Supplies and Expenses (632)	1,844	12
Maintenance of Water Treatment Plant (635)	100	13
<b>Total Water Treatment Expenses</b>	<b>32,723</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	20,837	14
Operation Supplies and Expenses (641)	2,745	15
Maintenance of Distribution Reservoirs and Standpipes (650)	860	16
Maintenance of Mains (651)	6,918	17
Maintenance of Services (652)	3,804	18
Maintenance of Meters (653)	335	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>35,499</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,659	<b>22</b>
Accounting and Collecting Labor (902)	5,847	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)	158	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>8,664</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	23,820	<b>27</b>
Office Supplies and Expenses (921)	8,195	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	5,974	<b>30</b>
Property Insurance (924)	4,306	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	39,602	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	2,232	<b>35</b>
Transportation Expenses (933)	7,769	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>91,898</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>315,827</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		141,253	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,793	2
<b>Net property tax equivalent</b>		<b>136,460</b>	
Social Security		11,338	3
PSC Remainder Assessment		1,059	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>148,857</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			Monroe				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.220110				3
County tax rate	mills		6.222130				4
Local tax rate	mills		8.816920				5
School tax rate	mills		11.707270				6
Voc. school tax rate	mills		2.247470				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>29.213900</b>				<b>10</b>
Less: state credit	mills		0.198230				11
<b>Net tax rate</b>	mills		<b>29.015670</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.816920</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.954740</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.771660</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.213900</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.779480</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.015670</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.617144</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,228,649</b>	6,228,649				22
Materials & Supplies	\$	<b>29,264</b>	29,264				23
<b>Subtotal</b>	\$	<b>6,257,913</b>	<b>6,257,913</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,257,913</b>	<b>6,257,913</b>				<b>26</b>
Assessment Ratio	dec.		0.998000				27
<b>Assessed Value</b>	\$	<b>6,245,397</b>	<b>6,245,397</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.617144</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>141,253</b>	<b>141,253</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	122,103					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>141,253</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	2,955		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	496,517		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	21,919	19,000	10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>521,391</b>	<b>19,000</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	328,254		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	201,745	139,276	17
Diesel Pumping Equipment (326)	11,631		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,825		20
<b>Total Pumping Plant</b>	<b>543,455</b>	<b>139,276</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	19,040		22
Water Treatment Equipment (332)	159,365	1,350	23
<b>Total Water Treatment Plant</b>	<b>178,405</b>	<b>1,350</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,546	150	24
Structures and Improvements (341)	76,518		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)			2,955	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)			496,517	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			40,919	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>540,391</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			328,254	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,232		336,789	17
Diesel Pumping Equipment (326)			11,631	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,825	20
<b>Total Pumping Plant</b>	<b>4,232</b>	<b>0</b>	<b>678,499</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			19,040	22
Water Treatment Equipment (332)			160,715	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>179,755</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,696	24
Structures and Improvements (341)			76,518	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	613,711		26
Transmission and Distribution Mains (343)	2,660,925	291,586	27
Fire Mains (344)			28
Services (345)	447,258	48,821	29
Meters (346)	497,308	60,202	30
Hydrants (348)	386,422	54,185	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>4,683,688</b>	<b>454,944</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,831		33
Structures and Improvements (390)	49,967	213,285	34
Office Furniture and Equipment (391)	3,551		35
Computer Equipment (391.1)	16,845	7,019	36
Transportation Equipment (392)	75,908	16,506	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	38,677		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	69,809		41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	7,873	4,433	44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>264,461</b>	<b>241,243</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,191,400</b>	<b>855,813</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>6,191,400</b>	<b>855,813</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)			613,711 26
Transmission and Distribution Mains (343)	30,487		2,922,024 27
Fire Mains (344)			0 28
Services (345)	3,000		493,079 29
Meters (346)	675		556,835 30
Hydrants (348)	5,822		434,785 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>39,984</b>	<b>0</b>	<b>5,098,648</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,831 33
Structures and Improvements (390)			263,252 34
Office Furniture and Equipment (391)			3,551 35
Computer Equipment (391.1)			23,864 36
Transportation Equipment (392)			92,414 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			38,677 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			69,809 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			12,306 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>505,704</b>
<b>Total utility plant in service directly assignable</b>	<b>44,216</b>	<b>0</b>	<b>7,002,997</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>44,216</b>	<b>0</b>	<b>7,002,997</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			38,175	38,175	1
February			33,519	33,519	2
March			36,074	36,074	3
April			37,152	37,152	4
May			41,952	41,952	5
June			47,792	47,792	6
July			45,733	45,733	7
August			42,720	42,720	8
September			37,096	37,096	9
October			37,776	37,776	10
November			32,830	32,830	11
December			34,486	34,486	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>465,305</b>	<b>465,305</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				12,004	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				453,301	16
Less: Water sold				428,602	17
Losses and unaccounted for				24,699	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				2,179	21
Date of maximum: 5/6/1997					22
Cause of maximum:					23
WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				511	24
Date of minimum: 4/9/1997					25
Total KWH used for pumping for the year				772,668	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>	
CITY OF SPARTA	1	201	16	1	Yes	<b>1</b>
CITY OF SPARTA	2	196	16	1	Yes	<b>2</b>
CITY OF SPARTA	4	185	16	783	Yes	<b>3</b>
CITY OF SPARTA	5	201	16	91	Yes	<b>4</b>
CITY OF SPARTA	6	222	24	361	Yes	<b>5</b>
CITY OF SPARTA	7	264	24	308	Yes	<b>6</b>
CITY OF SPARTA	8	89	24	162	Yes	<b>7</b>
CITY OF SPARTA	9	285	20	111	Yes	<b>8</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	WELL 1	WELL 2	WELL 4	1
Location	CHESTER STREET	221 CHESTER	221 CHESTER	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1922	1923	1939	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	450	420	8
Pump Motor or Standby Engine Mfr	US	GE	US	10
Year Installed	1922	1990	1939	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6			14
Location	211 MAIN STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE			18
Year Installed	1961			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	280			21
Pump Motor or Standby Engine Mfr	GE			23
Year Installed	1961			24
Type	ELECTRIC			25
Horsepower	40			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	A	B	C	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	S	3
Year constructed	1910	1961	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	110	6
Total capacity in gallons	435,000	600,000	600,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.7000	100.0000	100.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	560				560
M	D	1.250	12				12
M	D	1.500	177				177
M	D	2.000	1,304				1,304
M	D	4.000	36,824		1,425		35,399
P	D	4.000	341				341
M	D	6.000	78,812	113	2,737		76,188
M	D	8.000	103,133	3,746			106,879
M	D	10.000	17,431				17,431
M	D	12.000	22,686	4,931			27,617
<b>Total Within Municipality</b>			<b>261,280</b>	<b>8,790</b>	<b>4,162</b>	<b>0</b>	<b>265,908</b>
<b>Total Utility</b>			<b>261,280</b>	<b>8,790</b>	<b>4,162</b>	<b>0</b>	<b>265,908</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	868	1	29		840		1
M	1.000	1,971	55	17		2,009		2
M	1.250	16				16		3
M	1.500	20	1			21		4
M	2.000	31	4	2		33		5
M	3.000	1		1		0		6
M	4.000	1	1			2		7
M	6.000	6	1			7		8
<b>Total Utility</b>		<b>2,914</b>	<b>63</b>	<b>49</b>	<b>0</b>	<b>2,928</b>	<b>0</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 (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	3,208	85	16		3,277	241	1
0.750	40		3		37	9	2
1.000	78		4		74	10	3
1.500	39				39	2	4
2.000	38	1	2		37	2	5
3.000	18				18		6
4.000	5				5		7
6.000	8		1		7		8
8.000	3	1	1		3		9
<b>Total:</b>	<b>3,437</b>	<b>87</b>	<b>27</b>	<b>0</b>	<b>3,497</b>	<b>264</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	2,927	190	8	13		139	3,277	1
0.750	1	30	3	1		2	37	2
1.000	2	54	2	7		9	74	3
1.500		23	4	5		7	39	4
2.000		11	7	8		11	37	5
3.000		5	1	5		7	18	6
4.000		1		3		1	5	7
6.000		1	1	5			7	8
8.000				3			3	9
<b>Total:</b>	<b>2,930</b>	<b>315</b>	<b>26</b>	<b>50</b>	<b>0</b>	<b>176</b>	<b>3,497</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	362	29	28		363	2
<b>Total Fire Hydrants</b>	<b>362</b>	<b>29</b>	<b>28</b>	<b>0</b>	<b>363</b>	
<b>Flushing Hydrants</b>						
	0				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:	363
Number of distribution system valves end of year:	392
Number of distribution valves operated during year:	200

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## WATER OPERATING SECTION FOOTNOTES

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

ACCT 392 -PURCHASE OF UTILITY TRUCK.  
ACCT 390- BUILT A WELL HOUSE AND A STORAGE BUILDING  
ACCT 325- INSTALLED NEW PUMP STATION EQUIPMENT

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### Water Mains (Page W-15)

MAIN WAS ADDED VIA INTERNAL FUNDING AND WITH PROCEEDS OF THE 1996 GO BONDS.

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### Water Services (Page W-16)

SERVICE COSTS WERE PAID BY THE CITY AS PAID IN CAPITAL AS WELL CUSTOMER CONTRIBUTIONS ACCORDING TO PSC RATE ORDER.

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