



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Principal Office: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Utility Address: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH R KNUTSON

Title: ADMINISTRATOR

Office Address:

175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 1858

Fax Number: (608) 786 - 1988

E-mail Address:

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

Name: MR MICHAEL G TEMP

Title: VICE-PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.

210 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: MTEMP@COMPUSERVE

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 MICHAEL G TEMP

Title: VICE-PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.

201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: MTEMP@COMPUSERVE

Date of most recent audit report: 2/19/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JACK W TWINNING

Title: MANAGER

Office Address:

175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 8060

Fax Number: (608) 786 - 1988

E-mail Address:

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

MR HAROLD HOFFMAN, II
MR HERB LONG
MR DENNIS MANTHIE

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: 10/16/197

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	416,534	289,765	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	204,516	207,228	2
Depreciation Expense (403)	72,401	56,526	3
Amortization Expense (404-407)	924		4
Taxes (408)	46,760	42,124	5
Total Operating Expenses	324,601	305,878	
Net Operating Income	91,933	(16,113)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	91,933	(16,113)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	26,332	28,707	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	26,332	28,707	
Total Income	118,265	12,594	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	118,265	12,594	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,188	28,713	14
Amortization of Debt Discount and Expense (428)		924	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	6,022	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	44,188	35,659	
Net Income	74,077	(23,065)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	383,629	406,694	20
Balance Transferred from Income (433)	74,077	(23,065)	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	457,706	383,629	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER UTILITY	7,829	5
SEWER UTILITY	18,503	6
Total (Acct. 419):	26,332	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	194,102	0	222,432	0	416,534	1
Less: interdepartmental sales	531		0	0	531	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	2,710				2,710	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	190,861	0	222,432	0	413,293	

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	30,571		30,571	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	33,297		33,297	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	63,868	0	63,868	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,682,126	3,705,566	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	864,025	802,854	2
Net Utility Plant	3,818,101	2,902,712	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	190,735	228,357	7
Total Other Property and Investments	190,735	228,357	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	39,702	57,978	8
Temporary Cash Investments (132)	223,376	376,915	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	76,494	43,428	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,031	29,790	14
Materials and Supplies (150)	21,926	6,774	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	2,623		17
Total Current and Accrued Assets	393,152	514,885	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,089	10,013	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	9,089	10,013	
Total Assets and Other Debits	4,411,077	3,655,967	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	92,643	92,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	457,706	383,629	23
Total Proprietary Capital	550,349	476,272	
LONG-TERM DEBT			
Bonds (221)	761,500	830,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	9,100	18,200	26
Total Long-Term Debt	770,600	848,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	150,000		27
Accounts Payable (232)	32,557	78,019	28
Payables to Municipality (233)	21,852	19,847	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,533	6,129	32
Other Current and Accrued Liabilities (238)	4,288	1,473	33
Total Current and Accrued Liabilities	214,230	105,468	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,875,898	2,226,027	41
Total Liabilities and Other Credits	4,411,077	3,655,967	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,381,893	1,797,178	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)	338,388	164,667			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,720,281	1,961,845	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	412,192	451,833	0	0	10
Total Accumulated Provision	412,192	451,833	0	0	
Net Utility Plant	2,308,089	1,510,012	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)	
Balance first of year	384,397	418,457			802,854	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,899	36,502			72,401	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,126				3,126	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	39,025	36,502	0	0	75,527	13
Debits during year						14
Book cost of plant retired	11,230				11,230	15
Cost of removal					0	16
Other debits (specify):						17
METER EXPENSE ALLOCATION		3,126			3,126	18
Total debits	11,230	3,126	0	0	14,356	19
Balance End of Year	412,192	451,833	0	0	864,025	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	21,926	6,774
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	21,926	6,774

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REVENUE BONDS - 1993	924	181	9,089	1
Total			<u><u>9,089</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	92,643	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>92,643</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REV BONDS	05/01/1993	11/01/2007	5.00%	415,000	1
REVENUE BONDS	12/01/1996	12/01/2006	5.00%	346,500	2
Total Bonds (Account 221):				761,500	

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)	
Other Long-Term Debt (224)					
SPEC ASSMT	09/20/1988	09/20/1998	7.00%	9,100	1
Total for Account 224				9,100	
Notes Payable (231)					
ADVANCE FROM MUNICIPALITY	10/15/1997	03/01/1998	0.00%	150,000	2
Total for Account 231				150,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	42,335	2
Charged electric department expense		3
Charged sewer department expense	4,425	4
Other (explain):		
NONE		5
Total Accruals and other credits	46,760	
Taxes paid during year:		
County, state and local taxes	39,584	6
Social Security taxes	5,060	7
PSC Remainder Assessment	2,116	8
Other (explain):		
NONE		9
Total payments and other debits	46,760	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	4,017	23,875	24,100	3,792	1
REV BOND	1,782	19,035	19,258	1,559	2
Subtotal	5,799	42,910	43,358	5,351	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
SPEC ASSMT	330	1,278	1,426	182	4
Subtotal	330	1,278	1,426	182	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	6,129	44,188	44,784	5,533	

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	1,245,233			980,794		2,226,027	1
Add credits during year:							
For Services	64,000			48,000		112,000	2
For Mains	223,348			220,023		443,371	3
Other (specify):							
Hydrants	52,000					52,000	4
Lift station				42,500		42,500	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,584,581	0	0	1,291,317	0	2,875,898	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER RESTRICTED INVESTMENTS	80,276	3
SEWER RESTRICTED INVESTMENTS	110,459	4
Total (Acct. 125):	190,735	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,963	6
Electric		7
Sewer (Regulated)	50,531	8
Other (specify):		
NONE		9
Total (Acct. 142):	76,494	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
WATER UTILITY	13,925	13
SEWER UTILITY	15,106	14
Total (Acct. 145):	29,031	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
WATER UTILITY	16,320	18
SEWER UTILITY	5,532	19
Total (Acct. 233):	21,852	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,180,099	0	1,641,916	0	3,822,015	1
Materials and Supplies	14,350	0	0	0	14,350	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	398,294	0	435,145	0	833,439	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,414,907	0	1,136,055	0	2,550,962	6
Other (specify):					0	7
Average Net Rate Base	381,248	0	70,716	0	451,964	
Net Operating Income	30,975	0	60,958	0	91,933	8
Net Operating Income as a percent of Average Net Rate Base	8.12%	N/A	86.20%	N/A	20.34%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	92,643	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	420,667	3
Other (Specify):		4
Total Average Proprietary Capital	513,310	
Net Income		
Net Income	74,077	5
Percent Return on Proprietary Capital	14.43%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

WATER RATES WERE APPROVED BY PSC IN 1997.
SEWER RATES WERE INCREASED IN 1997.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

September 29, 1998

Mr. Kenneth R. Knutson, Administrator
West Salem Municipal Joint Water and Sewer Utility
175 South Leonard Street
West Salem, WI 54669-1620

Re: 1997 Analytical Review File DWCCA-6430-RL

Dear Mr. Knutson:

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 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 should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.

2. During our review, we noted the Taxes Accrued schedule was not completed. Please provide a copy of the Taxes Accrued schedule completed.

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

Sincerely,

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

RL:mo:W:\COMPL\ROSELEE\6430 W Salem.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	190,605	1
Total Sales of Water	190,605	
Other Operating Revenues		
Forfeited Discounts (470)	787	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,710	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,497	
Total Operating Revenues	194,102	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	9,317	8
Pumping Expenses (620-625)	33,123	9
Water Treatment Expenses (630-635)	8,691	10
Transmission and Distribution Expenses (640-655)	7,690	11
Customer Accounts Expenses (901-904)	0	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	25,702	14
Total Operation and Maintenance Expenses	84,523	
Other Operating Expenses		
Depreciation Expense (403)	35,899	15
Amortization Expense (404-407)	370	16
Taxes (408)	42,335	17
Total Other Operating Expenses	78,604	
Total Operating Expenses	163,127	
NET OPERATING INCOME	30,975	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	15	498	527	2
Industrial				3
Total Unmetered Sales to General Customers (460)	15	498	527	
Metered Sales to General Customers (461)				
Residential	1,072	72,159	83,976	4
Commercial	147	31,555	30,730	5
Industrial	7	14,898	7,636	6
Total Metered Sales to General Customers (461)	1,226	118,612	122,342	
Private Fire Protection Service (462)	5		1,309	7
Public Fire Protection Service (463)	1		57,017	8
Other Sales to Public Authorities (464)	10	14,270	8,879	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	718	531	12
Total Sales of Water	1,258	134,098	190,605	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	57,017	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	57,017	
Forfeited Discounts (470):		
Customer late payment charges	787	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	787	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,710	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,710	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	7,000	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	2,317	4
Total Source of Supply Expenses	9,317	
 PUMPING EXPENSES		
Operation Labor (620)	14,070	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	19,053	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	33,123	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	8,691	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,691	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	4,440	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)		17
Maintenance of Services (652)		18
Maintenance of Meters (653)	3,250	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	7,690	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	0	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,500	27
Office Supplies and Expenses (921)	1,429	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,825	30
Property Insurance (924)	3,160	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	8,259	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	129	35
Transportation Expenses (933)	400	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	25,702	
Total Operation and Maintenance Expenses	84,523	

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		39,584	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		829	2
Net property tax equivalent		38,755	
Social Security		2,522	3
PSC Remainder Assessment		1,058	4
Other (specify): NONE			5
Total tax expense		<u>42,335</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219718				3
County tax rate	mills		4.057245				4
Local tax rate	mills		4.751319				5
School tax rate	mills		12.534510				6
Voc. school tax rate	mills		2.243479				7
Other tax rate - Local	mills		0.989517				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.795788				10
Less: state credit	mills		2.397236				11
Net tax rate	mills		22.398552				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.751319				14
Combined School Tax Rate	mills		14.777989				15
Other Tax Rate - Local	mills		0.989517				16
Total Local & School Tax	mills		20.518825				17
Total Tax Rate	mills		24.795788				18
Ratio of Local and School Tax to Total	dec.		0.827513				19
Total tax net of state credit	mills		22.398552				20
Net Local and School Tax Rate	mills		18.535082				21
Utility Plant, Jan. 1	\$	2,190,159	2,190,159				22
Materials & Supplies	\$	6,774	6,774				23
Subtotal	\$	2,196,933	2,196,933				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,196,933	2,196,933				26
Assessment Ratio	dec.		0.910252				27
Assessed Value	\$	1,999,763	1,999,763				28
Net Local & School Rate	mills		18.535082				29
Tax Equiv. Computed for Current Year	\$	37,066	37,066				30
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	39,584					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,445		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	76,306		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	97,751	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	21,845		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	59,122		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,966		20
Total Pumping Plant	84,933	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,886		23
Total Water Treatment Plant	5,886	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,000		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			21,445 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)			76,306 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	97,751
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			21,845 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			59,122 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,966 20
Total Pumping Plant	0	0	84,933
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,886 23
Total Water Treatment Plant	0	0	5,886
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			4,000 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	203,023		26
Transmission and Distribution Mains (343)	1,131,484	264,155	27
Fire Mains (344)			28
Services (345)	180,406	64,000	29
Meters (346)	94,656	22,512	30
Hydrants (348)	169,173	57,778	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,782,742	408,445	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	1,247		36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	5,746	6,373	44
Other Tangible Property (399)			45
Total General Plant	6,993	6,373	
Total utility plant in service directly assignable	1,978,305	414,818	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,978,305	414,818	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			203,023 26
Transmission and Distribution Mains (343)	6,750		1,388,889 27
Fire Mains (344)			0 28
Services (345)			244,406 29
Meters (346)	3,430		113,738 30
Hydrants (348)	1,050		225,901 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,230	0	2,179,957
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			1,247 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			12,119 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	13,366
Total utility plant in service directly assignable	11,230	0	2,381,893
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,230	0	2,381,893

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			13,108	13,108	1
February			11,834	11,834	2
March			13,279	13,279	3
April			14,453	14,453	4
May			15,335	15,335	5
June			17,340	17,340	6
July			17,118	17,118	7
August			17,055	17,055	8
September			15,088	15,088	9
October			13,189	13,189	10
November			11,734	11,734	11
December			12,305	12,305	12
Total for year	0	0	171,838	171,838	
Less: Measured or estimated water used in main flushing and water treatment during year				2,500	13
Less: Other utility use				18,998	14
Other utility use explanation:					15
WELL MAINT, MAIN BREAKS, FAULTY 4 INCH METER					
Water pumped into distribution system				150,340	16
Less: Water sold				134,098	17
Losses and unaccounted for				16,242	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,184	21
Date of maximum: 8/28/1997					22
Cause of maximum:					23
FIRE					
Minimum gallons pumped by all methods in any one day during reporting year				206	24
Date of minimum: 3/2/1997					25
Total KWH used for pumping for the year				262,194	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH MILL ST	2	525	10	712,800	Yes	1
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	2

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	WELL 3	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	5
Year Installed	1934	1975	6
Type	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	495	495	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	9 10
Year Installed	1973	1975	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	60	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 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons	750,000		7
WATER TREATMENT PLANT			8
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.)	0.4200		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

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)
A	S	1.000	140				140
A	S	1.250	1,396				1,396
M	S	1.250	808				808
A	T	2.000	762				762
M	T	2.000	125				125
P	T	2.000	80				80
M	T	4.000	11,845		1,350		10,495
P	T	4.000	450				450
M	D	6.000	54,513	7,499			62,012
P	D	6.000	1,990				1,990
M	D	8.000	15,966	4,489			20,455
M	D	10.000	5,896	1,245			7,141
M	D	12.000	8,118	764			8,882
M	D	14.000	5,406				5,406
Total Within Municipality			107,495	13,997	1,350	0	120,142
Total Utility			107,495	13,997	1,350	0	120,142

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	867				867	1	1
M	1.000	309	156			465	150	2
M	1.250	9				9		3
M	1.500	14				14	1	4
P	1.500	1				1		5
M	2.000	9				9		6
M	4.000	3	1			4		7
P	4.000	1				1		8
M	6.000	3	1			4		9
Total Utility		1,216	158	0	0	1,374	152	

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	1,075	167	141		1,101	327	1
0.750	68		4		64	7	2
1.000	29	2	3		28	6	3
1.500	19	1			20	10	4
2.000	6	1			7	1	5
3.000	2	1			3	1	6
4.000	7	1	1		7	5	7
Total:	1,206	173	149	0	1,230	357	

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	1,006	81	2	4	2	6	1,101	1
0.750	51	13					64	2
1.000		27		1			28	3
1.500		13	4	3			20	4
2.000		6		1			7	5
3.000		3					3	6
4.000		4	1	2			7	7
Total:	1,057	147	7	11	2	6	1,230	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	173	27	3		197	2
Total Fire Hydrants	173	27	3	0	197	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	198
Number of distribution system valves end of year:	385
Number of distribution valves operated during year:	265

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

WATER MAIN EXTENSIONS IN 1997 WERE PAID BY THE DEVELOPERS OF PROPERTY. NO EXTENSIONS WERE ASSESSED AGAINST PROPERTY OWNERS.

Water Services (Page W-16)

WATER SERVICES WERE PAID BY DEVELOPERS OF PROPERTY. NO SERVICES WERE PAID BY THE UTILITY.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	221,153	1
Total Sewage Operating Revenues	221,153	
Other Operating Revenues		
Forfeited Discounts (631)	1,279	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)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,279	
Total Operating Revenues	222,432	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	75,986	8
Maintenance Expenses (831-834)	9,865	9
Customer Accounting & Collection Expenses (840-843)	1,830	10
Administrative and General Expenses (850-857)	32,312	11
Total Operation and Maintenance Expenses	119,993	
Other Operating Expenses		
Depreciation Expense (403)	36,502	12
Amortization Expense (404)	554	13
Taxes (408)	4,425	14
Total Other Operating Expenses	41,481	
Total Operating Expenses	161,474	
NET OPERATING INCOME	60,958	

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)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues	1,068	64,320	5
Commercial Revenues	144	27,472	6
Industrial Revenues	7	14,144	7
Revenues from Public Authorities	10	9,887	8
Total Measured Service to General Customers (622)	1,229	115,823	221,153
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	1,229	115,823	221,153

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)
-------------	--	----------------------	---------------------	-----------------------

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)	
Customers Forfeited Discounts (631):		
CUSTOMERS	1,279	1
Total Customers Forfeited Discounts (631)	1,279	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	24,197	1
Power and Fuel for Pumping (821)	24,172	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	471	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	2,062	7
Other Operating Supplies and Expenses (827)	24,584	8
Transportation Expenses (828)	500	9
Rents (829)		10
Total Operation Expenses	75,986	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,776	11
Maintenance of Collection System Pumping Equipment (832)	3,893	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,221	13
Maintenance of General Plant Structures and Equipment (834)	2,975	14
Total Maintenance Expenses	9,865	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	494	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,200	17
Uncollectible Accounts (843)	136	18
Total Customer Accounting & Collection Expenses	1,830	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	9,100	19
Office Supplies and Expenses (851)	1,351	20
Outside Services Employed (852)	2,700	21
Insurance Expense (853)	3,666	22
Employees Pensions and Benefits (854)	9,066	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	2,842	24
Miscellaneous General Expenses (856)	3,587	25
Rents (857)		26
Total Administrative and General Expenses	32,312	
Total Operation and Maintenance Expenses	119,993	

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		2,538	1
Local and School Tax Equivalent on Meters Charged by Water Department		829	2
PSC Remainder Assessment		1,058	3
Other (specify): NONE			4
Total tax expense		<u>4,425</u>	

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 \$50,000 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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	81,276	48,000	6
Collecting Mains and Accessories (313)	452,544	220,023	7
Interceptor Mains and Accessories (314)	291,788		8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	825,608	268,023	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)		42,500	13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	42,500	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	5,040		17
Structures and Improvements (331)	276,347		18
Preliminary Treatment Equipment (332)	11,400		19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)	151,835		21
Advanced Treatment Equipment (335)	74,797		22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)	64,116		25
Flow Metering and Monitoring Equipment (339)	9,687		26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			129,276 6
Collecting Mains and Accessories (313)			672,567 7
Interceptor Mains and Accessories (314)			291,788 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	1,093,631
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			42,500 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	42,500
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			5,040 17
Structures and Improvements (331)			276,347 18
Preliminary Treatment Equipment (332)			11,400 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			151,835 21
Advanced Treatment Equipment (335)			74,797 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			64,116 25
Flow Metering and Monitoring Equipment (339)			9,687 26
Outfall Sewer Pipes (340)			0 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 \$50,000 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	14,720		28
Total Treatment and Disposal Plant	607,942	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	169		31
Computer Equipment (372.1)	1,247		32
Transportation Equipment (373)	22,355		33
Other General Equipment (379)	29,334		34
Other Tangible Property (390)			35
Total General Plant	53,105	0	
Total utility plant in service directly assignable	1,486,655	310,523	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	1,486,655	310,523	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	0	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	1,486,655	310,523	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			14,720 28
Total Treatment and Disposal Plant	0	0	607,942
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			169 31
Computer Equipment (372.1)			1,247 32
Transportation Equipment (373)			22,355 33
Other General Equipment (379)			29,334 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	53,105
Total utility plant in service directly assignable	0	0	1,797,178
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,797,178
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			0 37
Utility Plant in Process of Reclassification (392)			0 38
Utility Plant Leased to Others (393)			0 39
Property Held for Future Use (394)			0 40
Construction Work in Progress (395)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
Total Other Utility Plant	0	0	0
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	0	0	1,797,178

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	4.000	1,062	158			1,220	151	1
Sewer	6.000	154				154		2
Total Utility		1,216	158	0	0	1,374	151	

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	678				678
6.000	6,719	3,054			9,773
8.000	54,467	9,166			63,633
10.000	10,037	631			10,668
12.000	9,790	402			10,192
15.000	2,956				2,956
18.000	2,287				2,287
21.000	834				834
24.000	1,353				1,353
Total Utility	89,121	13,253	0	0	102,374

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

A LIFT STATION WAS ADDED AND PAID FOR BY DEVELOPER OF PROPERTY.

Sewer Services (Page S-09)

SEWER SERVICES ADDED IN 1997 WERE PAID BY DEVELOPERS OF PROPERTY.

Sewer Mains (Page S-10)

MAINS ADDED IN 1997 WERE PAID FOR BY DEVELOPERS OF PROPERTY. NO MAIN EXTENSIONS WERE ASSESSED AGAINST PROPERTY OWNERS.
