



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

For the Year Ended: DECEMBER 31, 1998

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: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

When was utility organized? 12/31/1959

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN JAHR
Title: VILLAGE CLERK-TREASURER

Office Address:
613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number:

E-mail Address:

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

Name: ERIC M. DAVIDSON CPA
Title: SENIOR ACCOUNTANT

Office Address: W.J. BAUMAN ASSOCIATES, LTD.
1128 OAKRIDGE DRIVE
P.O. BOX 1225
EAU CLAIRE, WI 54702-9976

Telephone: (715) 834 - 2001

Fax Number: (715) 834 - 2774

E-mail Address: wjbauman@discover-net.net

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: ERIC M. DAVIDSON CPA
Title: SENIOR ACCOUNTANT

Office Address: W.J. BAUMAN ASSOCIATES, LTD.
1128 OAKRIDGE DRIVE
P.O. BOX 1225
EAU CLAIRE, WI 54702-9976

Telephone: (715) 834 - 2001

Fax Number: (715) 834 - 2774

E-mail Address:

Date of most recent audit report: 2/25/1999

Period covered by most recent audit: YEAR ENDING DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PAUL FLATLAND
Title: UTILITY SUPERINTENDENT

Office Address:
613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MS BEV SCHAUER
MR JULIAN LOGSLETT
MR RICHARD JOHNSON

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: 12/31/1995

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)	242,287	171,960	1
Operating Expenses:			
Operation and Maintenance Expense (401)	145,768	125,145	2
Depreciation Expense (403)	63,945	61,895	3
Amortization Expense (404)	0	0	4
Taxes (408)	43,129	36,440	5
Total Operating Expenses	252,842	223,480	
Net Operating Income	(10,555)	(51,520)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,555)	(51,520)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	10,148	8,864	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	10,148	8,864	
Total Income	(407)	(42,656)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(407)	(42,656)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,333	7,583	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,333	7,583	
Net Income	(6,740)	(50,239)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	459,876	480,087	19
Balance Transferred from Income (433)	(6,740)	(50,239)	20
Miscellaneous Credits to Surplus (434)	46,276	31,752	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	1,913	1,724	23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	497,499	459,876	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER UTILITY	1,723	4
SEWER UTILITY	8,425	5
Total (Acct. 419):	10,148	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVENESS OF PROPERTY TAX EQUIVALENT	39,101	9
PRIOR PERIOD ADJUSTMENT	7,175	10
Total (Acct. 434):	46,276	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	1,913	12
Total (Acct. 436)--Debit:	1,913	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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		0		0	1
Costs and 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	137,523	0	104,764	0	242,287	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,073				1,073	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				0	6
Revenues subject to Wisconsin Remainder Assessment	136,450	0	104,764	0	241,214	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,079,105	3,004,977	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	703,768	650,638	2
Net Utility Plant	2,375,337	2,354,339	
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	0	5
Other Investments (124)	5,237	6,291	6
Special Funds (125)	162,015	173,988	7
Total Other Property and Investments	167,252	180,279	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	46,779	31,143	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	60,913	36,694	11
Other Accounts Receivable (143)	3,630	2,802	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	107,610	59,314	14
Materials and Supplies (150)	11,095	10,588	15
Prepayments (165)	1,719	2,136	16
Other Current and Accrued Assets (170)	1,797	1,772	17
Total Current and Accrued Assets	233,543	144,449	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	16,846	18,568	20
Total Deferred Debits	16,846	18,568	
Total Assets and Other Debits	2,792,978	2,697,635	

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)	1,312,811	1,312,811	21
Appropriated Earned Surplus (215)	67,247	65,334	22
Unappropriated Earned Surplus (216)	497,499	459,876	23
Total Proprietary Capital	1,877,557	1,838,021	
LONG-TERM DEBT			
Bonds (221)	110,000	135,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	110,000	135,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,682	5,884	28
Payables to Municipality (233)	72,137	14,351	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,833	2,250	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	79,652	22,485	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	725,769	702,129	38
Total Liabilities and Other Credits	2,792,978	2,697,635	

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 (100)	1,793,725	1,285,380	0	0	1
Utility Plant Purchased or Sold (391)	0	0			2
Utility Plant in Process of Reclassification (392)	0	0			3
Utility Plant Leased to Others (393)	0	0			4
Property Held for Future Use (394)	0	0			5
Construction Work in Progress (395)	0	0			6
Utility Plant Acquisition Adjustments (396)	0	0			7
Other Utility Plant Adjustments (397)	0	0			8
Total Utility Plant	1,793,725	1,285,380	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	215,113	488,655	0	0	9
Total Accumulated Provision	215,113	488,655	0	0	
Net Utility Plant	1,578,612	796,725	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	190,117	460,521			650,638	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,158	28,787			63,945	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	653	(653)			0	6
Accruals charged other						7
accounts (specify):						8
	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
	0	0			0	12
Total credits	35,811	28,134	0	0	63,945	13
Debits during year						14
Book cost of plant retired	7,958	0			7,958	15
Cost of removal	2,857	0			2,857	16
Other debits (specify):						17
					0	18
Total debits	10,815	0	0	0	10,815	19
Balance End of Year	215,113	488,655	0	0	703,768	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.04%	2.40%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	11,095	10,588
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	11,095	10,588

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	1,312,811	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,312,811</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)	
SEWER MORTGAGE REVENUE BONDS	09/22/1982	09/01/2002	5.00%	110,000	1
Total Bonds (Account 221):				110,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	41,115	2
Charged electric department expense	2,014	3
Charged sewer department expense		4
Other (explain):		
NONE	0	5
Total Accruals and other credits	43,129	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,810	7
PSC Remainder Assessment	218	8
Other (explain):		
TAX EQUIVALENT FORGIVEN BY MUNICIPALITY	39,101	9
Total payments and other debits	43,129	
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)					
SEWER MORTGAGE REVENUE BONDS	2,250	6,333	6,750	1,833	1
Subtotal	2,250	6,333	6,750	1,833	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,250	6,333	6,750	1,833	

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	357,003	0	0	345,126		702,129	1
Add credits during year:							
For Services	240			750		990	2
For Mains	22,650					22,650	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	379,893	0	0	345,876	0	725,769	
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)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SEWER ASSESSMENTS TO BE PLACED ON FUTURE TAX ROLLS	5,237	2
Total (Acct. 124):	5,237	
Special Funds (125):		
C.D. - BOND AND INTEREST SINKING FUND ON REVENUE BONDS	38,889	3
SEWER SYSTEM CONSTRUCTION	50,855	4
BOND AND INTEREST FUND - LAGOON	18,845	5
DEPRECIATION FUND - LAGOON	35,545	6
LAGOON EQUIPMENT REPLACEMENT FUND	17,881	7
Total (Acct. 125):	162,015	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,556	9
Electric		10
Sewer (Regulated)	29,357	11
Other (specify):		
NONE		12
Total (Acct. 142):	60,913	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
RECYCLING RECEIVABLE COLLECTED ON BEHALF OF THE MUNICIPALITY	3,630	15
Total (Acct. 143):	3,630	
Receivables from Municipality (145):		
EXPENDITURES PAID BY UTILITY FOR BOYD SETTLEMENT	7,175	16
1998 PUBLIC FIRE PROTECTION CHARGE	45,110	17
1998 RECYCLING PAYMENTS MADE BY UTILITY ON BEHALF OF GENERAL FUND	15,476	18
4TH QUARTER RECYCLING SURCHARGE OWED TO COUNTY	3,281	19
UTILITY SPECIAL ASSESSMENTS TO BE COLLECTED ON 1998 TAX ROLL BY GENERAL	2,181	20
DELINQUENT UTILITY ACCOUNTS RECEIVABLE TO BE COLLECTED ON 1998 TAX ROLL	4,927	21
1998 SANITARY SEWER CHARGE BY UTILITY	2,000	22
AMOUNT OF DNR GRANT ALLOCABLE TO WATER UTILITY FOR REPLACEMENT OF WA	22,650	23

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
AMOUNT DUE FROM GENERAL FUND FOR 1998 PAYMENT ON BOYD LOAN	4,810	24
Total (Acct. 145):	107,610	
Prepayments (165):		
PREPAID INSURANCE	1,719	25
Total (Acct. 165):	1,719	
Extraordinary Property Losses (182):		
NONE	0	26
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENGINEERING COSTS RELATED TO A PHOSPHOROUS REMOVAL STUDY	16,846	27
Total (Acct. 183):	16,846	
Payables to Municipality (233):		
1997 FORFEITED DISCOUNTS DUE TO THE GENERAL FUND	65	28
1997 RECYCLING FEES CHARGED TO USERS AND DUE TO THE GENERAL FUND	10,392	29
UNPAID CHARGES FOR EXPENSES DUE TO THE GENERAL FUND	3,894	30
1998 EXPENSES PAID BY THE GENERAL FUND	944	31
PARK DRIVE AND WATER MAIN (DAM REMOVAL PROJECT) EXPENSES PAID BY THE G	42,734	32
1998 FORFEITED DISCOUNTS - RECYCLING	71	33
1998 RECYCLING FEES CHARGED TO USERS AND DUE TO THE GENERAL FUND	14,037	34
Total (Acct. 233):	72,137	
Other Deferred Credits (253):		
NONE	0	35
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	1,764,413	0	1,277,627	0	3,042,040	1
Materials and Supplies	10,841	0	0	0	10,841	2
Other (specify):						
NONE	0	0			0	3
Less Average:						
Reserve for Depreciation	202,615	0	474,588	0	677,203	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	368,448	0	345,501	0	713,949	6
Other (specify):						
NONE	0	0			0	7
Average Net Rate Base	1,204,191	0	457,538	0	1,661,729	
Net Operating Income	(13,433)	0	2,878	0	(10,555)	8
Net Operating Income as a percent of Average Net Rate Base						
	-1.12%	N/A	0.63%	N/A	-0.64%	

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	1,312,811	1
Appropriated Earned Surplus	66,290	2
Unappropriated Earned Surplus	478,687	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,857,788	
Net Income		
Net Income	(6,740)	5
 Percent Return on Proprietary Capital	 -0.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

N/A

2. Leaseholder changes.

N/A

3. Extensions of service.

N/A

4. Estimated changes in revenues due to rate changes.

DUE TO AN INCREASE IN WATER AND SEWER RATES EFFECTIVE 7/1/98 (BEGINNING WITH THE 3RD QUARTER), WATER AND SEWER REVENUES ARE UP SIGNIFICANTLY.

5. Obligations incurred or assumed, excluding commercial paper.

N/A

6. Formal proceedings with the Public Service Commission.

N/A

7. Any additional matters.

N/A

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

ACCOUNT 434 - PRIOR PERIOD ADJUSTMENT:

PRIOR PERIOD ADJUSTMENT OF \$7,175 RELATES TO 1996 AND 1997 EXPENDITURES CHARGED TO THE WATER AND SEWER UTILITY REGARDING BACKPAY, BENEFITS AND RELATED LEGAL COSTS ASSOCIATED WITH A DAMAGES SETTLEMENT BY THE VILLAGE. SINCE THE LOAN ON THIS LIABILITY IS BEING REPAID BY THE GENERAL FUND VIA TAX LEVIES, THESE EXPENDITURES ARE NOT THE UTILITY'S, AND WILL BE PAID BACK TO THE UTILITY FROM THE GENERAL FUND. THEY WERE ORIGINALLY CHARGED TO THE UTILITY BECAUSE THE EMPLOYEE WITH WHOM THE VILLAGE SETTLED THE SUIT, HAD 1/2 OF HIS TIME ALLOCATED TO THE UTILITY.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 20, 1999

Mr. John Jahr, Village Clerk Treasurer
Colfax Municipal Water And Sewer Utility
613 Main Street
P.O. Box 417
Colfax, WI 54730-0417

1998 Analytical Review DWCCA-1270-PJL

Dear Mr. Jahr:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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 of the Taxes schedules on page W-6 and S-6, we noted that you explain that the remainder assessment is 1/2 of assessment. Please note that in the future the remainder assessment should be allocated to each department based on that departments percentage of total revenues.
2. During our review of page F-18, we noted that you report \$16,846 in Account 183, Other Deferred Debits, described as engineering costs related to a phosphorus removal study. Please provide your plans with respect to this amount. Do you anticipate that construction might occur in the near future so that this cost can be capitalized?
3. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.
4. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, specifically, the 6 inch meters. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.
5. Please explain the source of the \$240 reported as Contributions in Aid of Construction for Water Services in Account 271 on page F-17.

FINANCIAL SECTION FOOTNOTES

6. Please explain why there are no retirements during the year reported in column (e) of page S-8 for Account 312 for the sewer service reported as retired during the year in column (e) of page S-9.

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) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Aug 20 1999 rev letters L.doc

cc: Ms. Bev Schauer

Reply received 9/15/99.

#1, acknowledged.

#2, construction date not yet determined, not anticipated in the near future

#3, see footnote for page W-14.

#4, will comply in the future.

#5, "This is an assessment for a water lateral repair and should have been credited to the repair account. This will be correctly adjusted in the 1999 report by crediting it to Unappropriated Earned Surplus (216) this year."

#6, "These were minimal removal costs and were not debited to the accumulated provision for depreciation (110). In the future, the utility will do a better job of properly recording all removal costs."

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	134,988	1
Total Sales of Water	134,988	
Other Operating Revenues		
Forfeited Discounts (470)	1,067	2
Other Water Revenues (474)	1,468	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,535	
Total Operating Revenues	137,523	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	44,822	5
General Operating Expenses (680-690)	29,861	6
Total Operation and Maintenance Expenses	74,683	
Other Operating Expenses		
Depreciation Expense (403)	35,158	7
Amortization Expense (404)	0	8
Taxes (408)	41,115	9
Total Other Operating Expenses	76,273	
Total Operating Expenses	150,956	
NET OPERATING INCOME	(13,433)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential			0	1
Commercial			0	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	368	18,691	59,105	4
Commercial	63	7,097	18,522	5
Industrial	3	1,345	2,424	6
Total Metered Sales to General Customers (461)	434	27,133	80,051	
Private Fire Protection Service (462)			0	7
Public Fire Protection Service (463)			45,110	8
Other Sales to Public Authorities (464)	10	4,500	9,827	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	444	31,633	134,988	

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)	45,110	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	45,110	
Forfeited Discounts (470):		
Customer late payment charges	1,067	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,067	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,073	7
Other (specify):		
MISCELLANEOUS	395	8
Total Other Water Revenues (474)	1,468	
Amortization of Construction Grants (475):		
NONE	0	9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	18,309	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	5,273	3
Chemicals (630)	3,319	4
Supplies and Expenses (640)	4,186	5
Repairs of Water Plant (650)	13,286	6
Transportation Expenses (660)	449	7
Total Plant Operation and Maintenance Expenses	44,822	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,516	8
Office Supplies and Expenses (681)	1,180	9
Outside Services Employed (682)	3,831	10
Insurance Expense (684)	3,939	11
Employees Pensions and Benefits (686)	12,661	12
Regulatory Commission Expenses (688)	1,336	13
Miscellaneous General Expenses (689)	398	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	29,861	
 Total Operation and Maintenance Expenses	74,683	

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		39,101	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		39,101	
Social Security	7.65% OF GROSS WAGES CHARGED TO THE FUND	1,905	3
PSC Remainder Assessment	1/2 OF ASSESSMENT	109	4
Other (specify): NONE			5
Total tax expense		41,115	

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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245306				3
County tax rate	mills		10.381388				4
Local tax rate	mills		14.710500				5
School tax rate	mills		12.003510				6
Voc. school tax rate	mills		2.112199				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		39.452903				10
Less: state credit	mills		1.785473				11
Net tax rate	mills		37.667430				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.710500				14
Combined School Tax Rate	mills		14.115709				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.826209				17
Total Tax Rate	mills		39.452903				18
Ratio of Local and School Tax to Total	dec.		0.730649				19
Total tax net of state credit	mills		37.667430				20
Net Local and School Tax Rate	mills		27.521656				21
Utility Plant, Jan. 1	\$	1,735,102	1,735,102				22
Materials & Supplies	\$	10,588	10,588				23
Subtotal	\$	1,745,690	1,745,690				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,745,690	1,745,690				26
Assessment Ratio	dec.		0.813845				27
Assessed Value	\$	1,420,721	1,420,721				28
Net Local & School Rate	mills		27.521656				29
Tax Equiv. Computed for Current Year	\$	39,101	39,101				30
Tax Equivalent per 1994 PSC Report	\$	14,852					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	39,101					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,403		4
Structures and Improvements (311)	22,049	1,674	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,480		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	152,932	1,674	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,382		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	60,151		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,228		20
Total Pumping Plant	76,761	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,397		23
Total Water Treatment Plant	4,397	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	555		24
Structures and Improvements (341)	0		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)			8,403	4
Structures and Improvements (311)	500		23,223	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,480	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	500	0	154,106	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,382	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			60,151	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,228	20
Total Pumping Plant	0	0	76,761	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,397	23
Total Water Treatment Plant	0	0	4,397	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			555	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	439,131		26
Transmission and Distribution Mains (343)	749,934	59,548	27
Fire Mains (344)	0		28
Services (345)	160,995	4,853	29
Meters (346)	37,068	506	30
Hydrants (348)	91,252		31
Other Transmission and Distribution Plant (349)	1,466		32
Total Transmission and Distribution Plant	1,480,401	64,907	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	522		35
Computer Equipment (372.1)	4,807		36
Transportation Equipment (373)	9,941		37
Other General Equipment (379)	5,341		38
Other Tangible Property (390)	0		39
Total General Plant	20,611	0	
Total utility plant in service directly assignable	1,735,102	66,581	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,735,102	66,581	

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)			439,131 26
Transmission and Distribution Mains (343)	6,749		802,733 27
Fire Mains (344)			0 28
Services (345)	709		165,139 29
Meters (346)			37,574 30
Hydrants (348)			91,252 31
Other Transmission and Distribution Plant (349)			1,466 32
Total Transmission and Distribution Plant	7,458	0	1,537,850
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			522 35
Computer Equipment (372.1)			4,807 36
Transportation Equipment (373)			9,941 37
Other General Equipment (379)			5,341 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	20,611
Total utility plant in service directly assignable	7,958	0	1,793,725
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	7,958	0	1,793,725

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			2,782	2,782	1
February			2,543	2,543	2
March			2,788	2,788	3
April			2,742	2,742	4
May			3,128	3,128	5
June			3,017	3,017	6
July			3,898	3,898	7
August			3,393	3,393	8
September			3,122	3,122	9
October			2,726	2,726	10
November			2,384	2,384	11
December			2,566	2,566	12
Total for year	0	0	35,089	35,089	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				35,089	16
Less: Water sold				31,633	17
Losses and unaccounted for				3,456	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				218	21
Date of maximum: 7/26/1998					22
Cause of maximum:					23
HIGH DEMAND FOR WATER DUE TO DRY WEATHER CONDITIONS.					
Minimum gallons pumped by all methods in any one day during reporting year				7	24
Date of minimum: 7/5/1998					25
Total KWH used for pumping for the year				72,323	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)	
609 MAIN STREET	#1	233	10	345,600	Yes	1
890 HIGH STREET	#2	207	12	345,600	Yes	2
119 SOUTH MAIN STREET	#3	240	12	468,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#2 STANDBY	1
Location	#1	#2	#2	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	J-LINE	J-LINE	UNKNOWN	5
Year Installed	1996	1996	1959	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	240	250	240	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GM ROGERS	10
Year Installed	1996	1996	1977	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3			14
Location	#3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	325			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1984			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	PEDESPHERE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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)
P	D	1.000	500	0	0		500
M	D	2.000	1,402	0	0		1,402
A	D	4.000	3,193	0	0		3,193
M	D	4.000	6,534	0	0		6,534
M	D	6.000	18,538	596	0		19,134
M	D	8.000	19,875	0	428		19,447
M	D	10.000	60	428	0		488
Total Within Municipality			50,102	1,024	428	0	50,698
Total Utility			50,102	1,024	428	0	50,698

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	441				441		1
M	1.000	36	2	2		36		2
M	1.250	1				1		3
M	1.500	3				3		4
M	2.000	7				7		5
M	4.000	1				1		6
Total Utility		489	2	2	0	489	0	

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	518	6			524	19	1
1.000	26				26	1	2
1.250	1				1	0	3
1.500	2				2	0	4
2.000	6				6	0	5
3.000	3				3	0	6
4.000	2				2	0	7
6.000	2				2	0	8
Total:	560	6	0	0	566	20	

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	392	50	3	5		74	524	1
1.000	1	16		1		8	26	2
1.250						1	1	3
1.500		1				1	2	4
2.000		1	1	3		1	6	5
3.000				2		1	3	6
4.000				2			2	7
6.000				2			2	8
Total:	393	68	4	15	0	86	566	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	52	0	0	0	52	2
Total Fire Hydrants	52	0	0	0	52	
Flushing Hydrants						
	36	0	0	0	36	3
Total Flushing Hydrants	36	0	0	0	36	

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:	77
Number of distribution system valves end of year:	37
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 650, REPAIRS OF WATER PLANT:

THE BALANCE IS UP BY \$8,130 DUE TO PATCHING WORK COSTING \$4,843 BEING DONE TO REPAIR VARIOUS WATER LEAKS IN THE SYSTEM DURING THE YEAR. THE REST OF THE ACCOUNT IS MADE UP OF EXPENSES FOR ROUTINE REPAIRS. THE ACCOUNT HAS BEEN ANALYZED FOR POTENTIAL CAPITAL ADDITIONS BY THE AUDITORS AND ADJUSTED ACCORDINGLY.

Reservoirs, Standpipes & Water Treatment (Page W-14)

Per reply to review letter, they apply a corrosion control chemical.

Utility is unable to complete page W-14 as system does not allow an entry in corrosion chemical box only. A request to change that has been sent to Cliff Koehler.

PJL (10/6/99)

Water Mains (Page W-15)

WATER MAIN ADDITIONS WERE FINANCED AS FOLLOWS:

OF THE \$43,267 ADDED DUE TO A WATER MAIN REPLACEMENT DONE IN CONNECTION WITH A DAM REMOVAL PROJECT, (EXPENDITURES RECOGNIZED BY THE GENERAL FUND), \$22,650 WAS FINANCED BY GRANT MONEY RECEIVED FROM THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES, WHICH IS PROPERLY ALLOCABLE TO THE UTILITY. THE OTHER WATER MAIN COSTS WERE FINANCED BY WATER UTILITY REVENUES.

Water Services (Page W-16)

THE SERVICES ADDED WERE REPLACEMENTS OF OLD ONES AND WERE FINANACED BY THE UTILITIES FUNDS (NO ASSESSMENTS OR Cz-1 CHARGES WERE APPLIED).

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	102,086	1
Total Sewage Operating Revenues	102,086	
Other Operating Revenues		
Forfeited Discounts (631)	678	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)	2,000	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,678	
Total Operating Revenues	104,764	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	26,145	8
Maintenance Expenses (831-834)	15,959	9
Customer Accounting & Collection Expenses (840-843)	6,516	10
Administrative and General Expenses (850-857)	22,465	11
Total Operation and Maintenance Expenses	71,085	
Other Operating Expenses		
Depreciation Expense (403)	28,787	12
Amortization Expense (404)	0	13
Taxes (408)	2,014	14
Total Other Operating Expenses	30,801	
Total Operating Expenses	101,886	
NET OPERATING INCOME	2,878	

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	368	18,691	70,463	1
Commercial Revenues	63	7,097	21,306	2
Industrial Revenues	3	1,345	677	3
Revenues from Public Authorities	10	4,500	9,640	4
Total Flat Rate Service to General Customers (621)	444	31,633	102,086	
Measured Service to General Customers (622)				
Residential Revenues			0	5
Commercial Revenues			0	6
Industrial Revenues			0	7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	0	0	0	
Service to Public Authorities (623)			0	9
Service to Other Systems (624)			0	10
Other Sewerage Service (625)			0	11
Interdepartmental Service (626)			0	12
Total Sewage Operating Revenues	444	31,633	102,086	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	678	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	678	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SANITATION CHARGE TO MUNICIPALITY	2,000	6
Total Miscellaneous Operating Revenues (635)	2,000	
Amortization of Construction Grants (636):		
NONE	0	7
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	18,309	1
Power and Fuel for Pumping (821)	2,197	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	0	7
Other Operating Supplies and Expenses (827)	5,190	8
Transportation Expenses (828)	449	9
Rents (829)	0	10
Total Operation Expenses	26,145	
 MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	11,324	11
Maintenance of Collection System Pumping Equipment (832)	1,955	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,240	13
Maintenance of General Plant Structures and Equipment (834)	1,440	14
Total Maintenance Expenses	15,959	
 CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	6,516	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	6,516	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	0	19
Office Supplies and Expenses (851)	1,198	20
Outside Services Employed (852)	3,681	21
Insurance Expense (853)	2,277	22
Employees Pensions and Benefits (854)	12,661	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	1,336	24
Miscellaneous General Expenses (856)	1,312	25
Rents (857)	0	26
Total Administrative and General Expenses	<u>22,465</u>	
 Total Operation and Maintenance Expenses	 <u><u>71,085</u></u>	

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	7.65% OF WAGES CHARGED TO THIS ACCOUNT	1,905	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment	1/2 OF ASSESSMENT	109	3
Other (specify): NONE			4
Total tax expense		<u>2,014</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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	30,744	6,048	6
Collecting Mains and Accessories (313)	301,403	9,457	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	100,118		10
Total Collection System	432,265	15,505	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	5,287		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	11,541		14
Other Power Pumping Equipment (324)	21,679		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	38,507	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	100,100		17
Structures and Improvements (331)	515,840		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		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)			36,792 6
Collecting Mains and Accessories (313)			310,860 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			100,118 10
Total Collection System	0	0	447,770
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			5,287 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			11,541 14
Other Power Pumping Equipment (324)			21,679 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	38,507
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			100,100 17
Structures and Improvements (331)			515,840 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	8,443		28
Total Treatment and Disposal Plant	624,383	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	125,353		30
Office Furniture and Equipment (372)	243		31
Computer Equipment (372.1)	2,037		32
Transportation Equipment (373)	11,893		33
Other General Equipment (379)	35,194		34
Other Tangible Property (390)			35
Total General Plant	174,720	0	
Total utility plant in service directly assignable	1,269,875	15,505	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	1,269,875	15,505	

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)			8,443 28
Total Treatment and Disposal Plant	0	0	624,383
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			125,353 30
Office Furniture and Equipment (372)			243 31
Computer Equipment (372.1)			2,037 32
Transportation Equipment (373)			11,893 33
Other General Equipment (379)			35,194 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	174,720
Total utility plant in service directly assignable	0	0	1,285,380
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,285,380

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	408	1	1	0	408		1
Sewer	6.000	9	0	0	0	9		2
Total Utility		417	1	1	0	417	0	

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	126	0	0	0	126	1
6.000	3,807	0	0	0	3,807	2
8.000	25,571	179	0	0	25,750	3
10.000	2,680	0	0	0	2,680	4
12.000	3,216	0	0	0	3,216	5
15.000	1,607	0	0	0	1,607	6
Total Utility	37,007	179	0	0	37,186	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

ACCOUNT 831, MAINTENANCE OF SEWAGE COLLECTION SYSTEM:

THE BALANCE IN THIS ACCOUNT IS UP BY \$7,388 DUE MAINLY TO AN INVOICE OF \$6,030 FOR MANHOLE REPAIRS DONE DURING THE YEAR. THIS IS A NON-ROUTINE MAINTENANCE EXPENSE AND ACCOUNTS FOR A MAJORITY OF THE INCREASE FROM THE PRIOR YEAR AMOUNT.

Sewer Services (Page S-09)

A Cz-1 CHARGE WAS MADE OF \$750.00 FOR REPLACEMENT OF A SEWER HOOK-UP.

Sewer Mains (Page S-10)

MAIN ADDITIONS FOR THE BIRCH STREET PROJECT WERE FINANCED FROM SEWER UTILITY REVENUES (NO ASSESSMENTS WERE LEVIED).
