



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 145 W. LINCOLN STREET  
AUGUSTA, WI 54722

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For the Year Ended: DECEMBER 31, 1997

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

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

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



## TABLE OF CONTENTS

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

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>SEWER OPERATING SECTION</b>	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 145 W. LINCOLN STREET  
AUGUSTA, WI 54722

**When was utility organized?** 12/31/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS SANDRA L BOETTCHER

**Title:** CITY CLERK-TREASURER

**Office Address:**

145 W. LINCOLN STREET  
AUGUSTA, WI 54722

**Telephone:** (715) 286 - 2555

**Fax Number:** (715) 286 - 5606

**E-mail Address:**

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

**Name:** WIPFLI ULLRICH BERTELSON LLP

**Title:**

**Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 832 - 3407

**Fax Number:** (715) 832 - 0475

**E-mail Address:** WWW.WIPFLI.COM

**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:** WIPFLI ULLRICH BERTELSON LLP

**Title:**

**Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 832 - 3407

**Fax Number:** (715) 832 - 0475

**E-mail Address:** WWW.WIPFLI.COM

**Date of most recent audit report:** 1/15/1998

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR KIM A KRUEGER

**Title:** SUPERINTENDENT

**Office Address:**

145 W. LINCOLN STREET  
AUGUSTA, WI 54722

**Telephone:** (715) 286 - 2555

**Fax Number:** (715) 286 - 5606

**E-mail Address:**

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**Name:** MRS SANDRA L BOETTCHER

**Title:** CITY CLERK-TREASURER

**Office Address:**

145 W. LINCOLN STREET  
AUGUSTA, WI 54722

**Telephone:** (715) 286 - 2555

**Fax Number:** (715) 286 - 5606

**E-mail Address:**

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**Name of utility commission/committee:**

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

- JAMES BEESLEY
  - DEAN BRUDER
  - SAM RINECK
  - WALLACE SHONG
  - BRIAN STRAUCH, PRESIDENT
- 

**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:** 3/8/1951

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	362,499	372,837	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	281,344	176,530	2
Depreciation Expense (403)	85,220	83,851	3
Amortization Expense (404)	0		4
Taxes (408)	56,083	56,416	5
<b>Total Operating Expenses</b>	<b>422,647</b>	<b>316,797</b>	
<b>Net Operating Income</b>	<b>(60,148)</b>	<b>56,040</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(60,148)</b>	<b>56,040</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	24,683	25,172	9
Miscellaneous Nonoperating Income (421)	0		10
<b>Total Other Income</b>	<b>24,683</b>	<b>25,172</b>	
<b>Total Income</b>	<b>(35,465)</b>	<b>81,212</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(35,465)</b>	<b>81,212</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	16,182	17,405	13
Amortization of Debt Discount and Expense (428)	706	706	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>16,888</b>	<b>18,111</b>	
<b>Net Income</b>	<b>(52,353)</b>	<b>63,101</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	347,284	232,341	19
Balance Transferred from Income (433)	(52,353)	63,101	20
Miscellaneous Credits to Surplus (434)	51,842	51,842	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>346,773</b>	<b>347,284</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
SPECIAL ASSESSMENT	36	4
REPLACEMENT CASH	1,991	5
SPECIAL REDEMPTION & DEPRECIATION ACCOUNTS	10,448	6
WATER CD	12,208	7
<b>Total (Acct. 419):</b>	<b>24,683</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
PROPERTY TAX FORGIVEN BY THE MUNICIPALITY	51,842	11
<b>Total (Acct. 434):</b>	<b>51,842</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	213,491	0	149,008	0	<b>362,499</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	676				<b>676</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>212,815</b>	<b>0</b>	<b>149,008</b>	<b>0</b>	<b>361,823</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,658,497	3,605,216	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,294,278	1,225,575	2
<b>Net Utility Plant</b>	<b>2,364,219</b>	<b>2,379,641</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	208,662	387,403	7
<b>Total Other Property and Investments</b>	<b>208,662</b>	<b>387,403</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	358,544		8
Temporary Cash Investments (132)	50,292	50,292	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	46,514	37,140	11
Other Accounts Receivable (143)	150	300	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	233,643	412,890	14
Materials and Supplies (150)	5,070	5,590	15
Prepayments (165)	2,419	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>696,632</b>	<b>506,212</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	5,767	6,473	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
<b>Total Deferred Debits</b>	<b>5,767</b>	<b>6,473</b>	
<b>Total Assets and Other Debits</b>	<b>3,275,280</b>	<b>3,279,729</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	235,212	235,212	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	346,773	347,284	<b>23</b>
<b>Total Proprietary Capital</b>	<b>581,985</b>	<b>582,496</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	230,000	250,000	<b>24</b>
Advances from Municipality (223)	253,622	242,886	<b>25</b>
Other long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>483,622</b>	<b>492,886</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	4,268		<b>28</b>
Payables to Municipality (233)	0		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	5,137	5,580	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>9,405</b>	<b>5,580</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,200,268	2,198,767	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,275,280</b>	<b>3,279,729</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,908,688	1,749,809	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,908,688	1,749,809	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	534,627	759,651	0	0	9
<b>Total Accumulated Provision</b>	534,627	759,651	0	0	
<b>Net Utility Plant</b>	1,374,061	990,158	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	493,686	731,889			<b>1,225,575</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	41,576	43,644			<b>85,220</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	832	(832)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	845				<b>845</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>43,253</b>	<b>42,812</b>	<b>0</b>	<b>0</b>	<b>86,065</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,062	15,050			<b>17,112</b>	<b>15</b>
Cost of removal	250				<b>250</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,312</b>	<b>15,050</b>	<b>0</b>	<b>0</b>	<b>17,362</b>	<b>19</b>
<b>Balance End of Year</b>	<b>534,627</b>	<b>759,651</b>	<b>0</b>	<b>0</b>	<b>1,294,278</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	No				<b>21</b>
If yes, what is the rate?	2.25%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,815	2,784
Sewer utility	2,255	2,806
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>5,070</b>	<b>5,590</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
SEWER SYSTEM MORTGAGE REVENUE BOND - 1979	706	428	5,767	1
<b>Total</b>			<b>5,767</b>	
<b>Unamortized premium on debt (251)</b>				
<b>Total</b>			<b>0</b>	2

**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	235,212	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>235,212</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 SYSTEM MORTGAGE REVENUE BONI	03/01/1979	03/01/2006	7.00%	230,000	1
<b>Total Bonds (Account 221):</b>				<b>230,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM MUNICIPALITY	00/00/0000	00/00/0000	0.00%	253,622	1
<b>Total for Account 223</b>				<b>253,622</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	52,996	2
Charged electric department expense		3
Charged sewer department expense	3,087	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>56,083</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	3,725	7
PSC Remainder Assessment	516	8
<b>Other (explain):</b>		
CREDITED TO SURPLUS	51,842	9
<b>Total payments and other debits</b>	<b>56,083</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SEWER SYSTEM MORTGAGE REVENUE BONDS	5,580	16,182	16,625	5,137	1
<b>Subtotal</b>	<b>5,580</b>	<b>16,182</b>	<b>16,625</b>	<b>5,137</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,580</b>	<b>16,182</b>	<b>16,625</b>	<b>5,137</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,209,250			989,517		<b>2,198,767</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	600			901		<b>1,501</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,209,850</b>	<b>0</b>	<b>0</b>	<b>990,418</b>	<b>0</b>	<b>2,200,268</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,144,423			949,466		<b>2,093,889</b>	<b>6</b>

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
RESTRICTED CASH - CONSTRUCTION & DEPRECIATION	208,662	3
<b>Total (Acct. 125):</b>	<b>208,662</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	23,356	5
Electric		6
Sewer (Regulated)	23,158	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>46,514</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
SPECIAL ASSESSMENT	150	11
<b>Total (Acct. 143):</b>	<b>150</b>	
<b>Receivables from Municipality (145):</b>		
COLLECTIONS HELD ON BEHALF OF WATER UTILITY	233,643	12
<b>Total (Acct. 145):</b>	<b>233,643</b>	
<b>Prepayments (165):</b>		
PREPAID EXPENSES	2,419	13
<b>Total (Acct. 165):</b>	<b>2,419</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,901,445	0	1,728,608	0	3,630,053	1
Materials and Supplies	2,799	0	2,530	0	5,329	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	514,156	0	745,770	0	1,259,926	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,209,550	0	989,967	0	2,199,517	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>180,538</b>	<b>0</b>	<b>(4,599)</b>	<b>0</b>	<b>175,939</b>	
Net Operating Income	(58,503)	0	(1,645)	0	(60,148)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-32.40%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-34.19%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	235,212	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	347,028	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>582,240</b>	
<b>Net Income</b>		
Net Income	(52,353)	5
<b>Percent Return on Proprietary Capital</b>	<b>-8.99%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

Mrs. Sandra L. Boettcher, City Clerk-Treasurer  
Augusta Municipal Water and Sewer Utility  
145 West Lincoln Street  
Augusta, WI 54722-9152

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-0270-JPL

Dear Mrs. Boettcher:

A review and analysis of your depreciation expense for 1997 on page F-7 indicates that you are using a composite annual depreciation rate of 2.25 percent. Our review of depreciable plant indicates that an annual composite rate of 2.64 percent would be more appropriate for your use. Please use this new composite depreciation rate effective January 1, 1999. Our calculation of the 2.64 percent composite rate is enclosed. More stringent rules on water quality, a shorter recovery period for mains, and changes in meter technology are the major reasons for the increased depreciation rates. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow  
Depreciation Specialist  
Division of Water, Compliance, and Consumer Affairs

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Enclosure

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### Bonds (Acct. 221) (Page F-13)

Acct 221: - Interest rates ranges from 6.35 - 6.75%

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

August 3, 1998

Ms. Sandra Boettcher, Clerk  
Augusta Municipal Water and Sewer Utility  
145 West Lincoln Street  
Augusta, WI 54722-9152

1997 Analytical Review DWCCA-0270-PJL

Dear Ms. Boettcher:

The Public Service Commission (Commission) 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:

As directed in the head notes at the beginning of both the Water Services and the Sewer Services schedules, please explain how the service additions were financed. Also explain how you arrived at the amounts reported for additions for the year for services in columns (b) and (e) of Account 271, Contributions In Aid Of Construction, page F-17.

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:mlo:W:\COMPL\LEEGE\0270 ar

Per phone call from Don Betthausen on 89/25/98, most additions paid for by utility except those paid for by customer as recorded in account 271 per CZ-1 rates. Review closed.

PJL

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## FINANCIAL SECTION FOOTNOTES

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	191,299	1
<b>Total Sales of Water</b>	<u>191,299</u>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	278	2
Other Water Revenues (474)	21,914	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<u>22,192</u>	
<b>Total Operating Revenues</b>	<u>213,491</u>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	158,275	5
General Operating Expenses (680-690)	19,147	6
<b>Total Operation and Maintenance Expenses</b>	<u>177,422</u>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	41,576	7
Amortization Expense (404)		8
Taxes (408)	52,996	9
<b>Total Other Operating Expenses</b>	<u>94,572</u>	
<b>Total Operating Expenses</b>	<u>271,994</u>	
<b>NET OPERATING INCOME</b>	<u><u>(58,503)</u></u>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	533	21,885	53,154	4
Commercial	80	8,856	16,330	5
Industrial	8	45,643	40,342	6
<b>Total Metered Sales to General Customers (461)</b>	<b>621</b>	<b>76,384</b>	<b>109,826</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		70,973	8
Other Sales to Public Authorities (464)	21	5,740	10,500	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>643</b>	<b>82,124</b>	<b>191,299</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	70,973	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>70,973</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	278	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>278</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	676	7
<b>Other (specify):</b>		
WATER BENEFIT CHARGE TO MUNICIPALITY	21,100	8
MISCELLANEOUS WATER REVENUE	138	9
<b>Total Other Water Revenues (474)</b>	<b>21,914</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	13,522	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	22,431	3
Chemicals (630)	4,176	4
Supplies and Expenses (640)	4,537	5
Repairs of Water Plant (650)	113,609	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>158,275</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,101	8
Office Supplies and Expenses (681)	1,523	9
Outside Services Employed (682)	4,338	10
Insurance Expense (684)	4,379	11
Employees Pensions and Benefits (686)	4,369	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	437	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>19,147</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>177,422</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		51,842	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		419	2
<b>Net property tax equivalent</b>		<b>51,423</b>	
Social Security		1,315	3
PSC Remainder Assessment		258	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>52,996</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Eau Claire				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.195630				3
County tax rate	mills		4.961311				4
Local tax rate	mills		7.288825				5
School tax rate	mills		12.096630				6
Voc. school tax rate	mills		1.699252				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>26.241648</b>				<b>10</b>
Less: state credit	mills		1.877192				11
<b>Net tax rate</b>	mills		<b>24.364456</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.288825</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.795882</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.084707</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.241648</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.803483</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.364456</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.576416</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,894,203</b>	1,894,203				22
Materials & Supplies	\$	<b>2,784</b>	2,784				23
<b>Subtotal</b>	\$	<b>1,896,987</b>	<b>1,896,987</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>8,275</b>	8,275				25
<b>Taxable Assets</b>	\$	<b>1,888,712</b>	<b>1,888,712</b>				<b>26</b>
Assessment Ratio	dec.		1.022910				27
<b>Assessed Value</b>	\$	<b>1,931,982</b>	<b>1,931,982</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.576416</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>37,821</b>	<b>37,821</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	51,842					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>51,842</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	6,633		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	207,311		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	29,215		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>243,159</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	9,323		12
Structures and Improvements (321)	368,206		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	234,098		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	11,739		20
<b>Total Pumping Plant</b>	<b>623,366</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	122,679		23
<b>Total Water Treatment Plant</b>	<b>122,679</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	252		24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			6,633 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)			207,311 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			29,215 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>243,159</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			9,323 12
Structures and Improvements (321)			368,206 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			234,098 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			11,739 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>623,366</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			122,679 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>122,679</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			252 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	372,545		26
Transmission and Distribution Mains (343)	371,483	1,536	27
Fire Mains (344)			28
Services (345)	57,079	12,917	29
Meters (346)	41,884	644	30
Hydrants (348)	43,723	1,450	31
Other Transmission and Distribution Plant (349)	6,263		32
<b>Total Transmission and Distribution Plant</b>	<b>893,229</b>	<b>16,547</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	923		35
Computer Equipment (372.1)	2,434		36
Transportation Equipment (373)	450		37
Other General Equipment (379)	7,963		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>11,770</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,894,203</b>	<b>16,547</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>1,894,203</b>	<b>16,547</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			372,545 26
Transmission and Distribution Mains (343)	18		373,001 27
Fire Mains (344)			0 28
Services (345)	100		69,896 29
Meters (346)	1,194		41,334 30
Hydrants (348)	750		44,423 31
Other Transmission and Distribution Plant (349)			6,263 32
<b>Total Transmission and Distribution Plant</b>	<b>2,062</b>	<b>0</b>	<b>907,714</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			923 35
Computer Equipment (372.1)			2,434 36
Transportation Equipment (373)			450 37
Other General Equipment (379)			7,963 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>11,770</b>
<b>Total utility plant in service directly assignable</b>	<b>2,062</b>	<b>0</b>	<b>1,908,688</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,062</b>	<b>0</b>	<b>1,908,688</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,498	8,498	1
February			8,017	8,017	2
March			7,155	7,155	3
April			7,887	7,887	4
May			7,749	7,749	5
June			9,221	9,221	6
July			7,781	7,781	7
August			7,860	7,860	8
September			7,609	7,609	9
October			6,929	6,929	10
November			6,187	6,187	11
December			6,917	6,917	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>91,810</b>	<b>91,810</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,760	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				90,050	16
Less: Water sold				82,124	17
Losses and unaccounted for				7,926	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				381,000	21
Date of maximum: 5/15/1997					22
Cause of maximum:					23
HIGH PRODUCTION DAY AT BUSH BROTHERS AND COMPANY					
Minimum gallons pumped by all methods in any one day during reporting year				5,000	24
Date of minimum: 9/9/1997					25
Total KWH used for pumping for the year				313,949	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
GRANT STREET & NURSING HOME	#4	90	10	180,000	No	<b>1</b>
SPRING & BALLPARK	#5	88	12	144,000	No	<b>2</b>
END OF PEASE STREET	#6	163	12	316,000	Yes	<b>3</b>
BALDWIN & EAST STREET	#7	45	12	360,000	Yes	<b>4</b>
SPRING & RAILROAD STREET	#8	80	8	504,000	No	<b>5</b>
SANDY HILL DRIVE	#9	100	12	504,000	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	GRANT S & NURSING H	SPRING & BALLPARK	END OF PEASE STREET	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS - MORSE	FAIRBANKS - MORSE	FAIRBANKS - MORSE	5
Year Installed	1974	1971	1990	6
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	100	250	8
Pump Motor or Standby Engine Mfr	FAIRBANKS - MORSE	FAIRBANKS - MORSE	FAIRBANKS - MORSE	9
Year Installed	1963	1971	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	8	10	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	BALDWIN & EAST STREET	RING & RAILROAD STREET	SANDY HILL DRIVE	15
Purpose	S	S	P	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS - MORSE	LAYNE	AMERICAN TURBINE	18
Year Installed	1977	1984	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	270	350	350	21
Pump Motor or Standby Engine Mfr	AUTO CAN	AUTO CAN	US ELECTRIC	22
Year Installed	1977	1984	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	20	8	25	25

## 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	TOWER-NEW		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons	400,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,480				1,480
M	D	4.000	5,457				5,457
M	D	6.000	37,868				37,868
M	S	6.000	2,032				2,032
M	D	8.000	13,783				13,783
M	D	10.000	7,021	12	12		7,021
<b>Total Within Municipality</b>			<b>67,641</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>67,641</b>
<b>Total Utility</b>			<b>67,641</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>67,641</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	453				453		1
L	0.750	18		2		16		2
M	1.000	138	15			153	10	3
M	1.500	1				1		4
M	2.000	1				1		5
M	6.000	2	1			3		6
M	8.000	1				1		7
<b>Total Utility</b>		<b>614</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>628</b>	<b>10</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	631	6	19		<b>618</b>	42	1
1.000	13			1	<b>14</b>		2
1.250	1	1	1		<b>1</b>		3
1.500	6				<b>6</b>		4
2.000	8				<b>8</b>		5
3.000	1				<b>1</b>		6
4.000	2				<b>2</b>		7
6.000	1				<b>1</b>		8
<b>Total:</b>	<b>663</b>	<b>7</b>	<b>20</b>	<b>1</b>	<b>651</b>	<b>42</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	533	64	4	12		5	<b>618</b>	1
1.000		9	1	2		2	<b>14</b>	2
1.250		1					<b>1</b>	3
1.500		2	1	2		1	<b>6</b>	4
2.000		4	1	3			<b>8</b>	5
3.000				1			<b>1</b>	6
4.000				1		1	<b>2</b>	7
6.000			1				<b>1</b>	8
<b>Total:</b>	<b>533</b>	<b>80</b>	<b>8</b>	<b>21</b>	<b>0</b>	<b>9</b>	<b>651</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	79	1	1		79	2
<b>Total Fire Hydrants</b>	<b>79</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>79</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	39
Number of distribution system valves end of year:	134
Number of distribution valves operated during year:	63

**WATER OPERATING SECTION FOOTNOTES**

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**Water Operation & Maintenance Expenses (Page W-05)**

a/c 600 - Increase in wages related to the increase costs in repairs to water plant

a/c 640 - additional supplies required during 1997

a/c 650 - painting water tower \$100,983

new roof #7 well 1,675

repair #7 well pump 4,495

TOTAL 107,353

a/c 684 & 686 - Less insurance costs allocated to water during 1997 plus no prepaid allocated at December 31, 1996 because amount not material to the financial statements as a whole

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

3.) Additions > \$10,000

a/c 345: cost of additional services and related items added during 1997

fifteen - 1"

one - 6"

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

5a.) Financed through utility resources

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**Water Services (Page W-16)**

3a.) Financed through utility resources

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**Hydrants and Distribution System Valves (Page W-18)**

Operation of hydrants and distribution valves less than half: The City Superintendent divides the city into north and south portions and tests hydrants and valves in either section every other year - therefore, all hydrants and valves are tested at least once every two years.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	112,052	1
<b>Total Sewage Operating Revenues</b>	<b>112,052</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	510	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)	36,446	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>36,956</b>	
<b>Total Operating Revenues</b>	<b>149,008</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	69,403	8
Maintenance Expenses (831-834)	5,278	9
Customer Accounting & Collection Expenses (840-843)	871	10
Administrative and General Expenses (850-857)	28,370	11
<b>Total Operation and Maintenance Expenses</b>	<b>103,922</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	43,644	12
Amortization Expense (404)		13
Taxes (408)	3,087	14
<b>Total Other Operating Expenses</b>	<b>46,731</b>	
<b>Total Operating Expenses</b>	<b>150,653</b>	
<b>NET OPERATING INCOME</b>	<b>(1,645)</b>	

### SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Flat Rate Service to General Customers (621)			
Residential Revenues	533	21,915	76,242 <b>1</b>
Commercial Revenues	80	8,037	18,720 <b>2</b>
Industrial Revenues	8	861	2,616 <b>3</b>
Revenues from Public Authorities	21	5,310	14,474 <b>4</b>
<b>Total Flat Rate Service to General Customers (621)</b>	<b>642</b>	<b>36,123</b>	<b>112,052</b>
Measured Service to General Customers (622)			
Residential Revenues			<b>5</b>
Commercial Revenues			<b>6</b>
Industrial Revenues			<b>7</b>
Revenues from Public Authorities			<b>8</b>
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Service to Public Authorities (623)			<b>9</b>
Service to Other Systems (624)			<b>10</b>
Other Sewerage Service (625)			<b>11</b>
Interdepartmental Service (626)			<b>12</b>
<b>Total Sewage Operating Revenues</b>	<b>642</b>	<b>36,123</b>	<b>112,052</b>

### HIGH STRENGTH CONTRIBUTORS

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

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

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
CUSTOMERS FORFEITED DISCOUNTS	510	1
<b>Total Customers Forfeited Discounts (631)</b>	<b>510</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		2
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		3
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		4
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
SANITARY BENEFIT CHARGES TO MUNICIPALITY	36,200	5
MISCELLANEOUS SEWER REVENUE	246	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>36,446</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	30,572	1
Power and Fuel for Pumping (821)	8,543	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	2,340	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	7,124	7
Other Operating Supplies and Expenses (827)	20,824	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>69,403</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	3,936	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,081	13
Maintenance of General Plant Structures and Equipment (834)	261	14
<b>Total Maintenance Expenses</b>	<b>5,278</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)	871	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>871</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	4,078	19
Office Supplies and Expenses (851)	869	20
Outside Services Employed (852)	4,382	21
Insurance Expense (853)	7,225	22
Employees Pensions and Benefits (854)	11,205	23

## SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	211	<b>25</b>
Rents (857)	400	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>28,370</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>103,922</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,410	1
Local and School Tax Equivalent on Meters Charged by Water Department		419	2
PSC Remainder Assessment		258	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>3,087</u></b>	

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	34,171	8,850	6
Collecting Mains and Accessories (313)	632,260	11,400	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>666,431</b>	<b>20,250</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)	40,848		12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	20,503		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>61,351</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	1,774		17
Structures and Improvements (331)	395,238		18
Preliminary Treatment Equipment (332)	17,102		19
Primary Treatment Equipment (333)	49,993	12,550	20
Secondary Treatment Equipment (334)	234,634	12,550	21
Advanced Treatment Equipment (335)		12,102	22
Chlorination Equipment (336)	35,231		23
Sludge Treatment and Disposal Equipment (337)	53,785		24
Plant Site Piping (338)	137,651		25
Flow Metering and Monitoring Equipment (339)	13,270		26
Outfall Sewer Pipes (340)	1,000		27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)	50		42,971 6
Collecting Mains and Accessories (313)			643,660 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>50</b>	<b>0</b>	<b>686,631</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			40,848 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			20,503 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>61,351</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			1,774 17
Structures and Improvements (331)			395,238 18
Preliminary Treatment Equipment (332)			17,102 19
Primary Treatment Equipment (333)	7,500		55,043 20
Secondary Treatment Equipment (334)	7,500		239,684 21
Advanced Treatment Equipment (335)			12,102 22
Chlorination Equipment (336)			35,231 23
Sludge Treatment and Disposal Equipment (337)			53,785 24
Plant Site Piping (338)			137,651 25
Flow Metering and Monitoring Equipment (339)			13,270 26
Outfall Sewer Pipes (340)			1,000 27

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	22,773		28
<b>Total Treatment and Disposal Plant</b>	<b>962,451</b>	<b>37,202</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	2,937		31
Computer Equipment (372.1)			32
Transportation Equipment (373)	1,975		33
Other General Equipment (379)	12,262		34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>17,174</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,707,407</b>	<b>57,452</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>1,707,407</b>	<b>57,452</b>	
Common Other Utility Plant Allocated to Sewer Department			37
<b>Total utility plant</b>	<b>1,707,407</b>	<b>57,452</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			22,773 28
<b>Total Treatment and Disposal Plant</b>	<b>15,000</b>	<b>0</b>	<b>984,653</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			2,937 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			1,975 33
Other General Equipment (379)			12,262 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>17,174</b>
<b>Total utility plant in service directly assignable</b>	<b>15,050</b>	<b>0</b>	<b>1,749,809</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>15,050</b>	<b>0</b>	<b>1,749,809</b>
Common Other Utility Plant Allocated to Sewer Department			0 37
<b>Total utility plant</b>	<b>15,050</b>	<b>0</b>	<b>1,749,809</b>

### SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	595	14	2		607		1
Sewer	6.000	1	2			3		2
<b>Total Utility</b>		<b>596</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>610</b>	<b>0</b>	

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
6.000	753				753
8.000	45,798	450			46,248
10.000	3,620				3,620
12.000	2,790				2,790
15.000	900				900
18.000	1,400				1,400
21.000	750				750
<b>Total Utility</b>	<b>56,011</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>56,461</b>

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## SEWER OPERATING SECTION FOOTNOTES

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

a/c 824 - 1,200 gals of alum sulfate purchased for the new phosphorous removal procedure

a/c 831 - less maintenance required for the collection system during 1997

a/c 853 & 854 - Less insurance costs allocated to sewer during 1997 plus no prepaid allocated at December 31, 1996 due to immaterial of amount to the financial statements as a whole

a/c 855 - no regulatory expense in 1997

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

3.) Description of all addition > \$10,000

a/c 313: Added 450 feet of 8" PVC pipe

a/c 333: Replaced rectangular clarifier - primary

a/c 334: Replaced rectangular clarifier - secondary

a/c 335: Added two new pumps, four 300 gallon tanks, and a phosphorus removal chemical feed system and related items

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### Sewer Services (Page S-09)

3a) Additions financed through utility resources

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### Sewer Mains (Page S-10)

3a.) Financed through utility resources

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