



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LOGANVILLE MUNICIPAL WATER & SEWER UTILITY

Principal Office: LOGANVILLE, WI 53943

For the Year Ended: DECEMBER 31, 1997

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
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
WATER OPERATING SECTION	
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
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
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: LOGANVILLE MUNICIPAL WATER & SEWER UTILITY

Utility Address: LOGANVILLE, WI 53943

When was utility organized? 1/1/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA KOENIG

Title: VILLAGE CLERK

Office Address:

LOGANVILLE, WI 53943

Telephone: (608) 727 - 5981

Fax Number:

E-mail Address:

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

Name: JOHNSON, BLOCK & COMPANY, INC.

Title:

Office Address: JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.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: JOHNSON, BLOCK & COMPANY, INC.

Title:

Office Address: JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Date of most recent audit report: 1/19/1995

Period covered by most recent audit: 1/1/94 to 12/31/94

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR TOM RACE

Title: SUPERINTENDENT

Office Address:

LOGANVILLE, WI 53943

Telephone: (608) 727 - 5981

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

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:

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)	64,996	59,218	1
Operating Expenses:			
Operation and Maintenance Expense (401)	27,400	28,662	2
Depreciation Expense (403)	9,857	9,815	3
Amortization Expense (404)	0		4
Taxes (408)	7,730	7,712	5
Total Operating Expenses	44,987	46,189	
Net Operating Income	20,009	13,029	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	20,009	13,029	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,039	3,322	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	3,039	3,322	
Total Income	23,048	16,351	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	23,048	16,351	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,808	9,594	13
Amortization of Debt Discount and Expense (428)			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
Total Interest Charges	8,808	9,594	
Net Income	14,240	6,757	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,751	(2,960)	19
Balance Transferred from Income (433)	14,240	6,757	20
Miscellaneous Credits to Surplus (434)	0	6,954	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
Total Unappropriated Earned Surplus End of Year (216)	24,991	10,751	

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		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	774	4
Interest on Special Assessments	2,265	5
Total (Acct. 419):	3,039	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs 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	36,975	0	28,021	0	64,996	1
Less: interdepartmental sales	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.)	206				206	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	36,769	0	28,021	0	64,790	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	577,697	576,220	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	169,490	160,526	2
Net Utility Plant	408,207	415,694	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	34,322	43,182	6
Special Funds (125)	0		7
Total Other Property and Investments	34,322	43,182	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	23,061	11,976	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	12,009	16,101	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,217	9,063	14
Materials and Supplies (150)	300	100	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	65,587	37,240	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	3,324	6,648	20
Total Deferred Debits	3,324	6,648	
Total Assets and Other Debits	511,440	502,764	

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)	20,000	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	24,991	10,751	23
Total Proprietary Capital	44,991	10,751	
LONG-TERM DEBT			
Bonds (221)	113,977	144,034	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	40,966	44,939	26
Total Long-Term Debt	154,943	188,973	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	883	809	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	6,954	0	31
Interest Accrued (237)	1,232	1,509	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	9,069	2,318	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	302,437	300,722	38
Total Liabilities and Other Credits	511,440	502,764	

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)	276,859	300,838	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
Total Utility Plant	276,859	300,838	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	75,500	93,990	0	0	9
Total Accumulated Provision	75,500	93,990	0	0	
Net Utility Plant	201,359	206,848	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	71,501	89,025			160,526	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,892	4,965			9,857	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	140				140	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	14				14	10
Other credits (specify):						11
					0	12
Total credits	5,046	4,965	0	0	10,011	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal	1,047				1,047	16
Other debits (specify):						17
					0	18
Total debits	1,047	0	0	0	1,047	19
Balance End of Year	75,500	93,990	0	0	169,490	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.83%	1.69%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	300	100
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	300	100

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	0	1
Changes during year (explain):		
Principal on loan paid by general fund.	20,000	2
Balance end of year	<u><u>20,000</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)	
Special Assessment Bonds	11/01/1994	11/01/2002	5.00%	113,977	1
Total Bonds (Account 221):				113,977	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Farmers and Merchants Bank	11/10/1995	11/10/2005	5.00%	40,966	1
Total for Account 224				40,966	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,241	2
Charged electric department expense		3
Charged sewer department expense	489	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>7,730</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	687	7
PSC Remainder Assessment	89	8
Other (explain):		
NONE		9
Total payments and other debits	<u>776</u>	
Balance end of year	<u><u>6,954</u></u>	

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)					
Special Assessment Bonds	1,200	6,445	6,695	950	1
Subtotal	1,200	6,445	6,695	950	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Farmers & Merchants Bank	309	2,363	2,390	282	3
Subtotal	309	2,363	2,390	282	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	1,509	8,808	9,085	1,232	

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	124,378			176,344		300,722	1
Add credits during year:							
For Services	1,000			500		1,500	2
For Mains						0	3
Other (specify):							
Hydrant	2,215					2,215	4
Deduct charges (specify):							
Hookup Fee Adjustment	1,000			1,000		2,000	5
Balance End of Year	126,593	0	0	175,844	0	302,437	
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		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable	34,322	2
Total (Acct. 124):	34,322	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,809	5
Electric		6
Sewer (Regulated)	6,200	7
Other (specify):		
NONE		8
Total (Acct. 142):	12,009	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1997 Sanitary Levy	1,600	12
1997 Hydrant Rental	11,855	13
1996 Special Assessments on Tax Roll	1,884	14
1996 Delinquent Tax Roll	818	15
1997 Tax Roll-Hookup	500	16
1997 Tax Roll-Delinquent Utility Bills	4,430	17
1997 Special Assessments on Tax Roll	9,130	18
Total (Acct. 145):	30,217	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Well Pump Repair	3,324	21
Total (Acct. 183):	3,324	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		23
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	276,120	0	300,838	0	576,958	1
Materials and Supplies	200	0	0	0	200	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	73,500	0	91,507	0	165,007	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	125,485	0	176,094	0	301,579	6
Other (specify):						
NONE					0	7
Average Net Rate Base	77,335	0	33,237	0	110,572	
Net Operating Income	6,260	0	13,749	0	20,009	8
Net Operating Income as a percent of Average Net Rate Base	8.09%	N/A	41.37%	N/A	18.10%	

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	10,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,871	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	27,871	
Net Income		
Net Income	14,240	5
Percent Return on Proprietary Capital	51.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountant's Compilation Report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	36,430	1
Total Sales of Water	36,430	
Other Operating Revenues		
Forfeited Discounts (470)	222	2
Other Water Revenues (474)	323	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	545	
Total Operating Revenues	36,975	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	16,368	5
General Operating Expenses (680-690)	2,214	6
Total Operation and Maintenance Expenses	18,582	
Other Operating Expenses		
Depreciation Expense (403)	4,892	7
Amortization Expense (404)		8
Taxes (408)	7,241	9
Total Other Operating Expenses	12,133	
Total Operating Expenses	30,715	
NET OPERATING INCOME	6,260	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	116	7,183	20,565	4
Commercial	13	995	2,820	5
Industrial				6
Total Metered Sales to General Customers (461)	129	8,178	23,385	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,855	8
Other Sales to Public Authorities (464)	4	103	1,190	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	134	8,281	36,430	

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)	11,855	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,855	
Forfeited Discounts (470):		
Customer late payment charges	222	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	222	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	206	7
Other (specify):		
Miscellaneous	117	8
Total Other Water Revenues (474)	323	
Amortization of Construction Grants (475):		
NONE		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)	4,276	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,349	3
Chemicals (630)	928	4
Supplies and Expenses (640)	2,151	5
Repairs of Water Plant (650)	7,664	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	16,368	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	944	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	1,220	10
Insurance Expense (684)	50	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	2,214	
Total Operation and Maintenance Expenses	18,582	

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		6,954	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		101	2
Net property tax equivalent		6,853	
Social Security		344	3
PSC Remainder Assessment		44	4
Other (specify): NONE			5
Total tax expense		7,241	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230240				3
County tax rate	mills		5.159380				4
Local tax rate	mills		10.678350				5
School tax rate	mills		11.302950				6
Voc. school tax rate	mills		1.711270				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.082190				10
Less: state credit	mills		1.994480				11
Net tax rate	mills		27.087710				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.678350				14
Combined School Tax Rate	mills		13.014220				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.692570				17
Total Tax Rate	mills		29.082190				18
Ratio of Local and School Tax to Total	dec.		0.814676				19
Total tax net of state credit	mills		27.087710				20
Net Local and School Tax Rate	mills		22.067714				21
Utility Plant, Jan. 1	\$	275,382	275,382				22
Materials & Supplies	\$	100	100				23
Subtotal	\$	275,482	275,482				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	275,482	275,482				26
Assessment Ratio	dec.		0.868600				27
Assessed Value	\$	239,284	239,284				28
Net Local & School Rate	mills		22.067714				29
Tax Equiv. Computed for Current Year	\$	5,280	5,280				30
Tax Equivalent per 1994 PSC Report	\$	6,954					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	6,954					33

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)	500		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	5,981		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	5,981	0	
PUMPING PLANT			
Land and Land Rights (320)	759		12
Structures and Improvements (321)	10,520		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	8,033		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	19,312	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,846		23
Total Water Treatment Plant	1,846	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	378		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			5,981	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	5,981	
PUMPING PLANT				
Land and Land Rights (320)			759	12
Structures and Improvements (321)			10,520	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			8,033	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	19,312	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,846	23
Total Water Treatment Plant	0	0	1,846	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			378	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)	23,805		26
Transmission and Distribution Mains (343)	148,884		27
Fire Mains (344)			28
Services (345)	46,495		29
Meters (346)	8,026	309	30
Hydrants (348)	15,646	2,215	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	243,234	2,524	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	4,509		38
Other Tangible Property (390)			39
Total General Plant	4,509	0	
Total utility plant in service directly assignable	275,382	2,524	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	275,382	2,524	

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)			23,805 26
Transmission and Distribution Mains (343)			148,884 27
Fire Mains (344)			0 28
Services (345)			46,495 29
Meters (346)	336		7,999 30
Hydrants (348)	711		17,150 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,047	0	244,711
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			4,509 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,509
Total utility plant in service directly assignable	1,047	0	276,859
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,047	0	276,859

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			706	706	1
February			576	576	2
March			686	686	3
April			687	687	4
May			688	688	5
June			742	742	6
July			926	926	7
August			738	738	8
September			669	669	9
October			656	656	10
November			640	640	11
December			644	644	12
Total for year	0	0	8,358	8,358	
Less: Measured or estimated water used in main flushing and water treatment during year				56	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				8,302	16
Less: Water sold				8,281	17
Losses and unaccounted for				21	18
Percent unaccounted for to the nearest whole percent (%)				0%	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				231	21
Date of maximum: 7/15/1997					22
Cause of maximum:					23
Flushed mains.					
Minimum gallons pumped by all methods in any one day during reporting year				6	24
Date of minimum: 3/22/1997					25
Total KWH used for pumping for the year				12,709	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)	
# 1	# 1	300	16	12,000	Yes	1

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)	1
Identification	# 1			1
Location	# 1			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	NORTHWEST			5
Year Installed	1968			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	220			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			10
Year Installed	1968			11
Type	ELECTRIC			12
Horsepower	25			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	# 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1968		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons	80,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300		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	3.000	535				535
M	D	4.000	674				674
M	D	6.000	10,019				10,019
P	D	6.000	585				585
M	D	8.000	649				649
Total Within Municipality			12,462	0	0	0	12,462
Total Utility			12,462	0	0	0	12,462

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	120				120		1
M	1.000	26				26	8	2
M	1.250	2				2		3
M	2.000	1				1		4
Total Utility		149	0	0	0	149	8	

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	139	6	6		139	6	1
1.000	4				4		2
Total:	143	6	6	0	143	6	

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	119	10		4		6	139	1
1.000		2				2	4	2
Total:	119	12	0	4	0	8	143	

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	22	1	1		22	2
Total Fire Hydrants	22	1	1	0	22	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	22
Number of distribution system valves end of year:	56
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report.

Water Operating Revenues - Sales of Water (Page W-02)

Increase in water revenues due to rate increase in 1997.

Water Services (Page W-16)

Customers are charged \$500.00 to hook up to a new service.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	26,936	1
Total Sewage Operating Revenues	26,936	
Other Operating Revenues		
Forfeited Discounts (631)	222	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)	863	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,085	
Total Operating Revenues	28,021	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	5,375	8
Maintenance Expenses (831-834)	1,007	9
Customer Accounting & Collection Expenses (840-843)	369	10
Administrative and General Expenses (850-857)	2,067	11
Total Operation and Maintenance Expenses	8,818	
Other Operating Expenses		
Depreciation Expense (403)	4,965	12
Amortization Expense (404)		13
Taxes (408)	489	14
Total Other Operating Expenses	5,454	
Total Operating Expenses	14,272	
NET OPERATING INCOME	13,749	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	116	7,183	21,356	5
Commercial Revenues	13	995	2,864	6
Industrial Revenues				7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	129	8,178	24,220	
Service to Public Authorities (623)	4	103	2,716	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	133	8,281	26,936	

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	222	1
Total Customers Forfeited Discounts (631)	222	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
Miscellaneous	863	5
Total Miscellaneous Operating Revenues (635)	863	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	4,276	1
Power and Fuel for Pumping (821)	691	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	408	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	5,375	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,007	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	1,007	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	54	15
Flat Rate Inspections (841)		16
Meter Reading (842)	315	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	369	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	709	19
Office Supplies and Expenses (851)		20
Outside Services Employed (852)	606	21
Insurance Expense (853)	50	22
Employees Pensions and Benefits (854)		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)	24
Miscellaneous General Expenses (856)	702 25
Rents (857)	26
Total Administrative and General Expenses	<u>2,067</u>
Total Operation and Maintenance Expenses	<u><u>8,818</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		344	1
Local and School Tax Equivalent on Meters Charged by Water Department		101	2
PSC Remainder Assessment		44	3
Other (specify): NONE			4
Total tax expense		489	

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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	843		4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	44,232		6
Collecting Mains and Accessories (313)	145,166		7
Interceptor Mains and Accessories (314)			8
Force Mains (315)	25,553		9
Other Collecting System Equipment (316)			10
Total Collection System	215,794	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	178		11
Structures and Improvements (321)	10,890		12
Receiving Wells (322)	8,401		13
Electric Pumping Equipment (323)	4,601		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	24,070	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	6,029		17
Structures and Improvements (331)	12,566		18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)	16,678		21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)	18,526		26
Outfall Sewer Pipes (340)	3,669		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)			843	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			44,232	6
Collecting Mains and Accessories (313)			145,166	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			25,553	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	215,794	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			178	11
Structures and Improvements (321)			10,890	12
Receiving Wells (322)			8,401	13
Electric Pumping Equipment (323)			4,601	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	24,070	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			6,029	17
Structures and Improvements (331)			12,566	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			16,678	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)			18,526	26
Outfall Sewer Pipes (340)			3,669	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)			28
Total Treatment and Disposal Plant	57,468	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)	3,506		34
Other Tangible Property (390)			35
Total General Plant	3,506	0	
Total utility plant in service directly assignable	300,838	0	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	300,838	0	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	300,838	0	

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)			0 28
Total Treatment and Disposal Plant	0	0	57,468
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			3,506 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	3,506
Total utility plant in service directly assignable	0	0	300,838
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	300,838
Common Other Utility Plant Allocated to Sewer Department			0 37
Total utility plant	0	0	300,838

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	167				167	8	1
Total Utility		167	0	0	0	167	8	

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	5,426				5,426
8.000	13,213				13,213
Total Utility	18,639	0	0	0	18,639

1
2

SEWER OPERATING SECTION FOOTNOTES

Sewer Operating Revenues & Expenses (Page S-01)

See Accountant's Compilation Report.
