



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ALLENTON SANITARY DISTRICT #1

Principal Office: 750 HYW 33  
P.O. BOX 293  
ALLENTON, WI 53002-0293

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** ALLENTON SANITARY DISTRICT #1

**Utility Address:** 750 HYW 33  
P.O. BOX 293  
ALLENTON, WI 53002-0293

**When was utility organized?** 1/1/1960

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR THOMAS CHESTER GURECKI

**Title:** SUPERINTENDENT

**Office Address:**

750 HYW 33  
P.O. BOX 293  
ALLENTON, WI 53002-0293

**Telephone:** (414) 629 - 5761

**Fax Number:** (414) 629 - 5718

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** YES

**Individual or firm, if other than utility employee, auditing utility records:**

**Name:** MS MAGGI KAMLA CPA

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 537077398

**Telephone:** (608) 249 - 6622

**Fax Number:** (414) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 3/5/1998

**Period covered by most recent audit:** 1997

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** THOMAS CHESTER GURECKI

**Title:** OPERATOR & SUPERINTENDENT

**Office Address:**

750 HWY 33 W  
P.O. BOX 293  
ALLENTON, WI 53002

**Telephone:** (414) 629 - 5761

**Fax Number:** (414) 629 - 5718

**E-mail Address:**

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**Name of utility commission/committee:** ADDISON TOWN BOARD/ALLENTON SANITARY DISTRICT

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

- MRS MARY AUFDERMAUER, SUPERVISOR
  - MR ROBERT BINGEN, CHAIRMAN
  - MR LEO DORNACKER, SUPERVISOR
  - MR NORM FABER, SUPERVISOR
  - MR DON HEESEN, SUPERVISOR
  - MRS VICTORIA NONHOF, TREASUER
  - MRS ELLEN WOLF, CLERK
- 

**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?** NO

**Date of Ordinance:**

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

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

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**Firm Name:**

**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)	142,710	141,031	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	95,318	72,862	2
Depreciation Expense (403)	20,865	18,105	3
Amortization Expense (404)	5,532	5,532	4
Taxes (408)	3,397	3,083	5
<b>Total Operating Expenses</b>	<b>125,112</b>	<b>99,582</b>	
<b>Net Operating Income</b>	<b>17,598</b>	<b>41,449</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>17,598</b>	<b>41,449</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)	24,613	19,719	9
Miscellaneous Nonoperating Income (421)	189,765	201,946	10
<b>Total Other Income</b>	<b>214,378</b>	<b>221,665</b>	
<b>Total Income</b>	<b>231,976</b>	<b>263,114</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>231,976</b>	<b>263,114</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	77,137	83,954	13
Amortization of Debt Discount and Expense (428)	14,744	14,450	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>91,881</b>	<b>98,404</b>	
<b>Net Income</b>	<b>140,095</b>	<b>164,710</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	229,960	65,250	19
Balance Transferred from Income (433)	140,095	164,710	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>370,055</b>	<b>229,960</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	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INTEREST ON BANK ACCOUNTS & STATE INVESTMENT POOL	24,613	4
<b>Total (Acct. 419):</b>	<b>24,613</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
SEWER OPERATING INCOME	99,225	5
TAX LEVY INCOME	90,540	6
<b>Total (Acct. 421):</b>	<b>189,765</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	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>						
NONE		0			0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	142,710	0	0	0	142,710	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		0			0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>142,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>142,710</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	860,117	794,600	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	238,095	232,261	<b>2</b>
<b>Net Utility Plant</b>	<b>622,022</b>	<b>562,339</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,730,872	2,730,872	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	750,532	670,675	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,980,340</b>	<b>2,060,197</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	294,498	279,718	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,274,838</b>	<b>2,339,915</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,368	(8,570)	<b>8</b>
Temporary Cash Investments (132)	137,536	75,094	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	21,228	22,899	<b>11</b>
Other Accounts Receivable (143)	41,815	49,398	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	181,622	155,003	<b>14</b>
Materials and Supplies (150)	5,706	5,706	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>391,275</b>	<b>299,530</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	34,532	49,276	<b>18</b>
Extraordinary Property Losses (182)	0	5,533	<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>34,532</b>	<b>54,809</b>	
<b>Total Assets and Other Debits</b>	<b>3,322,667</b>	<b>3,256,593</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)	8,911	8,911	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	370,055	229,960	23
<b>Total Proprietary Capital</b>	<b>378,966</b>	<b>238,871</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	515,000	570,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	505,000	555,000	26
<b>Total Long-Term Debt</b>	<b>1,020,000</b>	<b>1,125,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	57,787	3,989	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,511	15,849	32
Other Current and Accrued Liabilities (238)		869	33
<b>Total Current and Accrued Liabilities</b>	<b>72,298</b>	<b>20,707</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	133,972	90,540	36
<b>Total Deferred Credits</b>	<b>133,972</b>	<b>90,540</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,717,431	1,781,475	38
<b>Total Liabilities and Other Credits</b>	<b>3,322,667</b>	<b>3,256,593</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)	848,567	0	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)	11,550				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>860,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	238,095	0	0	0	9
<b>Total Accumulated Provision</b>	<b>238,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>622,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	232,261				<b>232,261</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	20,865				<b>20,865</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	649				<b>649</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>21,514</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,514</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	15,680				<b>15,680</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>15,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,680</b>	<b>19</b>
<b>Balance End of Year</b>	<b>238,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,095</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,730,872			2,730,872	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>2,730,872</b>	<b>0</b>	<b>0</b>	<b>2,730,872</b>	
Less accum. prov. depr. & amort. (122)	670,675	79,857		750,532	3
<b>Net Nonutility Property</b>	<b>2,060,197</b>	<b>(79,857)</b>	<b>0</b>	<b>1,980,340</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,706	5,706	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>5,706</b>	<b>5,706</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>				
'89 revenue bonds & '91 GO bond	0	14744.	34,532	1
<b>Total</b>			<u><u>34,532</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	8,911	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>8,911</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)	
WATERWORKS SYSTEM	09/15/1989	12/01/2004	7.00%	335,000	<b>1</b>
WASTEWATER SYSTEM	09/15/1989	12/01/2004	7.00%	180,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>515,000</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>Other Long-Term Debt (224)</b>					
GENERAL OBLIGATION - SEWER	09/01/1991	09/01/2005	6.00%	505,000	1
<b>Total for Account 224</b>				<b>505,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Accruals:</b>		
Charged water department expense	3,397	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>3,397</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	3,277	7
PSC Remainder Assessment	120	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>3,397</u>	
<b>Balance end of year</b>	<u><u>0</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)	
<b>Bonds (221)</b>					
WATERWORKS REVENUE BOND	2,223	26,466	26,670	2,019	1
WASTEWATER REVENUE BOND	1,214	14,453	14,570	1,097	2
<b>Subtotal</b>	<b>3,437</b>	<b>40,919</b>	<b>41,240</b>	<b>3,116</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
G O REFUNDING BOND	12,412	36,218	37,235	11,395	4
<b>Subtotal</b>	<b>12,412</b>	<b>36,218</b>	<b>37,235</b>	<b>11,395</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,849</b>	<b>77,137</b>	<b>78,475</b>	<b>14,511</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	202,128			1,579,347		<b>1,781,475</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,500					<b>1,500</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
Sewer Lot Assessments				10,756		<b>10,756</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
Amoritazation of construction grants				76,300		<b>76,300</b>	<b>5</b>
<b>Balance End of Year</b>	<b>203,628</b>	<b>0</b>	<b>0</b>	<b>1,513,803</b>	<b>0</b>	<b>1,717,431</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	46,457			955,540		<b>1,001,997</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>		
DNR REPLACEMENT	108,564	3
DEPRECIATION ACCOUNT	48,693	4
RESERVE ACCOUNT	100,011	5
DEBT SERVICE	28,880	6
REDEMPTION ACCOUNT	8,350	7
<b>Total (Acct. 125):</b>	<b>294,498</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	20,902	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
Bulk water sale	18	12
Private fire protection	308	13
<b>Total (Acct. 142):</b>	<b>21,228</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	36,139	14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
Septic hauler receivable	5,676	16
<b>Total (Acct. 143):</b>	<b>41,815</b>	
<b>Receivables from Municipality (145):</b>		
Levy on 1997 tax roll & sewer & water delinquents	181,622	17
<b>Total (Acct. 145):</b>	<b>181,622</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
Extraordinary losses		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
NONE		21
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
DEFERED TAX LEVY	133,972	22
<b>Total (Acct. 253):</b>	<b>133,972</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	821,583	0	0	0	<b>821,583</b>	<b>1</b>
Materials and Supplies	5,706	0	0	0	<b>5,706</b>	<b>2</b>
<b>Other (specify):</b>						
NONE		0	0		<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	235,178	0	0	0	<b>235,178</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	202,878	0	0	0	<b>202,878</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>389,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>389,233</b>	
Net Operating Income	17,598	0	0	0	<b>17,598</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>4.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.52%</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	8,911	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	300,007	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>308,918</b>	
<b>Net Income</b>		
Net Income	140,095	5
<b>Percent Return on Proprietary Capital</b>	<b>45.35%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

Purchased land for future water tower near the present standpipe tower

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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.**

Leased land to Sprint Communications for communications tower

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

ADJUSTMENT TO (232) ACCOUNTS PAYABLE TO BALANCE TOTAL LIABILITIES AND OTHER  
CREDITS TO TOTAL ASSETS AND OTHER DEBITS-- +1.00 TO END OF YEAR BALANCE &  
-1.00 TO FIRST OF YEAR BALANCE

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## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership (Page iv)

July 27, 1998

Mr. Thomas Gurecki, Superintendent  
Allenton Sanitary District # 1  
P.O. Box 293  
Allenton, WI 53002-0293

1997 Analytical Review DWCCA-0060-PJL

Dear Mr. Gurecki:

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:

1. During our review we noted that in your 1987 through your 1996 annual reports you have reported a beginning and ending balance of \$4,821.00 in Account 311, Structures and Improvements. However, the attached copy of a page from the report of your independent auditor, Glen Milkus, indicates that the \$4,821 belongs in Account 310, Land and Land Rights. Please indicate which account this balance belongs in.
2. Please provide the Debt Issue to Which Related, column (a), for the write off reported in Account 181, Unamortized Debt Discount and Expense, on page F-11.
3. During our review we noted that while you report 29,153 total end of year feet of mains on line 49, column (h), both on your original and on your corrected copy of the Mains schedule for the 1996 annual report, you report 30,053 total first of year feet of mains in column (d), page W-14, of your 1997 annual report. Please explain and provide all related annual report corrections.\*
4. During our review we noted that while you report 244 end of year Services in column (g), of line 50, on page W-12 of the 1996 annual report, you report 243 first of year services in column (c) of the Services schedule on page W-15 of the 1997 annual report. Please explain and provide all related annual report corrections.\*
5. During our review of the Meters schedule we noted that while you reported 295 total end of year meters both in column (f) and in column (h), page W-13, of your 1996 annual report, you report 292 total first of year meters in the Meters schedule, column (b), page W-16, of your 1997 annual report. Please explain and provide all related annual report corrections.\*

\*Please note that the adjustments column is for reporting any adjustments

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## FINANCIAL SECTION FOOTNOTES

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which are not current year changes or are not included in either the additions during the year or the retirements during the year columns.

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

Attachment

pjl:mlo:W:\COMPL\LEEGE\0060 ar

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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)	132,980	1
<b>Total Sales of Water</b>	<b>132,980</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	844	2
Other Water Revenues (474)	8,886	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>9,730</b>	
<b>Total Operating Revenues</b>	<b>142,710</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	45,079	5
General Operating Expenses (680-690)	50,239	6
<b>Total Operation and Maintenance Expenses</b>	<b>95,318</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	20,865	7
Amortization Expense (404)	5,532	8
Taxes (408)	3,397	9
<b>Total Other Operating Expenses</b>	<b>29,794</b>	
<b>Total Operating Expenses</b>	<b>125,112</b>	
<b>NET OPERATING INCOME</b>	<b>17,598</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0			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	183	9,037	43,211	4
Commercial	55	5,009	19,874	5
Industrial	61	14,842	25,895	6
<b>Total Metered Sales to General Customers (461)</b>	<b>299</b>	<b>28,888</b>	<b>88,980</b>	
Private Fire Protection Service (462)	1		554	7
Public Fire Protection Service (463)	255		40,921	8
Other Sales to Public Authorities (464)	3	712	2,254	9
Sales to Irrigation Customers (465)	4	5	271	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)		0		12
<b>Total Sales of Water</b>	<b>562</b>	<b>29,605</b>	<b>132,980</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

	Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
0		0	0	0	1
	<b>Total</b>		<b>0</b>	<b>0</b>	

### 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)	40,921	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>40,921</b>	
<b>Forfeited Discounts (470):</b>		
Late fees & penalties	844	5
<b>Total Forfeited Discounts (470)</b>	<b>844</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		6
<b>Other (specify):</b>		
SEE FOOTNOTE FOR BREAKDOWN OF (474) OTHER WATER REVENUES	8,886	7
<b>Total Other Water Revenues (474)</b>	<b>8,886</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	8
<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)	19,937	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,723	3
Chemicals (630)	1,833	4
Supplies and Expenses (640)	6,455	5
Repairs of Water Plant (650)	8,131	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>45,079</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,039	8
Office Supplies and Expenses (681)	2,090	9
Outside Services Employed (682)	32,928	10
Insurance Expense (684)	4,016	11
Employees Pensions and Benefits (686)	7,166	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>50,239</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>95,318</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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	THIS IS 40% OF TOTAL SEWER & WATER EXPENSE	3,277	3
PSC Remainder Assessment		120	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b>3,397</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)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>250</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	4,821		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,475		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>163,296</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	74,531		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	139,052		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,166		20
<b>Total Pumping Plant</b>	<b>214,749</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,184	1,550	23
<b>Total Water Treatment Plant</b>	<b>11,184</b>	<b>1,550</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	957	0	24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			250	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>250</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)		4,821	4,821	4
Structures and Improvements (311)		(4,821)	0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,475	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>163,296</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			74,531	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			139,052	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,166	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>214,749</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	1,200		11,534	23
<b>Total Water Treatment Plant</b>	<b>1,200</b>	<b>0</b>	<b>11,534</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			957	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)	29,762		<b>26</b>
Transmission and Distribution Mains (343)	254,909	44,287	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	40,497	1,500	<b>29</b>
Meters (346)	21,798	12,156	<b>30</b>
Hydrants (348)	39,536	9,734	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>387,459</b>	<b>67,677</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	5,399	70	<b>35</b>
Computer Equipment (372.1)	3,621		<b>36</b>
Transportation Equipment (373)	6,100		<b>37</b>
Other General Equipment (379)	2,542	350	<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>17,662</b>	<b>420</b>	
<b>Total utility plant in service directly assignable</b>	<b>794,600</b>	<b>69,647</b>	
Common Utility Plant Allocated to Water Department			<b>40</b>
<b>Total utility plant in service</b>	<b>794,600</b>	<b>69,647</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)			29,762 26
Transmission and Distribution Mains (343)	9,750		289,446 27
Fire Mains (344)			0 28
Services (345)	300		41,697 29
Meters (346)	4,180		29,774 30
Hydrants (348)	250		49,020 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>14,480</b>	<b>0</b>	<b>440,656</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			5,469 35
Computer Equipment (372.1)			3,621 36
Transportation Equipment (373)			6,100 37
Other General Equipment (379)			2,892 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>18,082</b>
<b>Total utility plant in service directly assignable</b>	<b>15,680</b>	<b>0</b>	<b>848,567</b>
Common Utility Plant Allocated to Water Department	0		0 40
<b>Total utility plant in service</b>	<b>15,680</b>	<b>0</b>	<b>848,567</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	0	0	2,493	2,493	1
February	0	0	2,246	2,246	2
March	0	0	2,447	2,447	3
April	0	0	2,400	2,400	4
May	0	0	2,982	2,982	5
June	0	0	3,194	3,194	6
July	0	0	2,941	2,941	7
August	0	0	3,143	3,143	8
September	0	0	3,090	3,090	9
October	0	0	2,823	2,823	10
November	0	0	3,730	3,730	11
December	0	0	2,773	2,773	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>34,262</b>	<b>34,262</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,500	13
Less: Other utility use					14
Other utility use explanation:					15
FLUSHING HYDRANTS, MAIN BREAKS, AND STANDPIPE DOWN FOR CLEANING					
Water pumped into distribution system				31,762	16
Less: Water sold				29,605	17
Losses and unaccounted for				2,157	18
Percent unaccounted for to the nearest whole percent (%)				7%	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				562	21
Date of maximum: 11/12/1997					22
Cause of maximum:					23
STANDPIPE DOWN FOR CLEANING AND INSPECTION.					
Minimum gallons pumped by all methods in any one day during reporting year				32	24
Date of minimum: 11/28/1997					25
Total KWH used for pumping for the year				100,640	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>	
835 WEIS STREET	#1	726	12	468,000	No	<b>1</b>
6149 HYW W SOUTH	#2	747	16	1,008,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	835 N. WEIS STREET	6201 HYW W SOUTH		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BYRON / JACKSON	LAYNE BOWLER		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	450		8
Pump Motor or Standby Engine Mfr	U S MOTOR	US MOTOR		10
Year Installed	1961	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	STANDPIPE #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1960		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	80		6
Total capacity in gallons	100,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		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)	
P	D	4.000	300	0	0	0	<b>300</b>	<b>1</b>
M	D	6.000	14,391	0	0	0	<b>14,391</b>	<b>2</b>
P	D	6.000	1,494	30	0	0	<b>1,524</b>	<b>3</b>
M	D	8.000	10,798	0	0	0	<b>10,798</b>	<b>4</b>
M	T	8.000	1,050	0	975	0	<b>75</b>	<b>5</b>
P	D	8.000	0	24	0	0	<b>24</b>	<b>6</b>
M	S	10.000	1,120	0	0	0	<b>1,120</b>	<b>7</b>
P	D	10.000	0	1,530	0	0	<b>1,530</b>	<b>8</b>
P	S	12.000	0	10	0	0	<b>10</b>	<b>9</b>
<b>Total Within Municipality</b>			<b>29,153</b>	<b>1,594</b>	<b>975</b>	<b>0</b>	<b>29,772</b>	
<b>Total Utility</b>			<b>29,153</b>	<b>1,594</b>	<b>975</b>	<b>0</b>	<b>29,772</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	180	3	3		180		1
M	1.000	45	0	0		45		2
M	1.500	12	0	0		12		3
M	2.000	1				1		4
M	4.000	6	0	0		6		5
<b>Total Utility</b>		<b>244</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>244</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	262	114	76	0	300	76	1
1.000	14	0	0	0	14	0	2
1.500	11	0	0	(2)	9	0	3
2.000	4	0	0	0	4	0	4
4.000	4	1	0	(1)	4	0	5
<b>Total:</b>	<b>295</b>	<b>115</b>	<b>76</b>	<b>(3)</b>	<b>331</b>	<b>76</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	183	60	2	1		54	300	1
1.000		8	3			3	14	2
1.500		9				0	9	3
2.000		2	1	1			4	4
4.000			2	1	1		4	5
<b>Total:</b>	<b>183</b>	<b>79</b>	<b>8</b>	<b>3</b>	<b>1</b>	<b>57</b>	<b>331</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	0	0	0	0	<b>1</b>
Within Municipality	54	7	1	0	60	<b>2</b>
<b>Total Fire Hydrants</b>	<b>54</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>60</b>	
<b>Flushing Hydrants</b>						
	2	0	0	0	2	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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:	56
Number of distribution system valves end of year:	86
Number of distribution valves operated during year:	86

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

BREAKDOWN OF (474)	
SPRINT COMMUNICATION LAND LEASE FOR TOWER	8000.00
POSTAGE METER RENTAL REVENUE	5.00
MISCELLANEOUS	610.00
WHOLESALE BULK WATER	271.00
<hr/>	
TOTAL OF (474)	8886.00

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

acct# 340 - Land purchased for future water tower near sight of present stand -pipe tower

Account 310 & Account 311 transfer is to reclass land deeded to the Sanitary District as per item #1 of 9/3/98 correspondence from utility.

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### Water Mains (Page W-15)

FUNDING PENDING

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

NEW MAIN WAS PUT IN FOR WORK TO BE DONE FOR STATE HYW 33. WITH THE NEW MAIN BEING PUT IN 5 NEW HYDRANTS AND 12 NEW VALVES WERE PUT IN.

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