



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ELCHO SANITARY DISTRICT NO. 1

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Principal Office: P.O. BOX 86  
ELCHO, WI 54428

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For the Year Ended: DECEMBER 31, 1997

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

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

### SIGNATURE PAGE

I COLIN HANDEYSIDE of  
(Person responsible for accounts)

ELCHO SANITARY DISTRICT NO. 1, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/26/1998  
(Date)

PRESIDENT  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** ELCHO SANITARY DISTRICT NO. 1

**Utility Address:** P.O. BOX 86  
ELCHO, WI 54428

**When was utility organized?** 12/8/1967

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR COLIN HANDEYSIDE

**Title:** PRESIDENT

**Office Address:**

105 HWY 45 S  
ELCHO, WI 54428

**Telephone:** (715) 275 - 3998

**Fax Number:**

**E-mail Address:**

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

**Name:** WIPFLI ULLRICH BERTELSON LLP

**Title:**

**Office Address:** WIPFLI ULLRICH BERTELSON LLP

43A W DAVENPORT ST  
P.O. BOX 116  
RHINELANDER, WI 54501

**Telephone:** (715) 369 - 1040

**Fax Number:** (715) 369 - 5407

**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:** WIPFLI ULLRICH BERTELSON LLP

**Title:**

**Office Address:** WIPFLI ULLRICH BERTELSON LLP

43A W DAVENPORT ST  
P.O. BOX 116  
RHINELANDER, WI 54501

**Telephone:** (715) 369 - 1040

**Fax Number:** (715) 369 - 5407

**E-mail Address:**

**Date of most recent audit report:** 1/20/1998

**Period covered by most recent audit:** 01/01/97 TO 12/31/97

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR COLIN HANDEYSIDE

**Title:** PRESIDENT

**Office Address:**

P.O. BOX 86  
ELCHO, WI 54428

**Telephone:** (715) 275 - 3998

**Fax Number:**

**E-mail Address:**

---

**Name:** MR RICHARD SCHUH

**Title:** VICE PRESIDENT

**Office Address:**

P.O. BOX 86  
ELCHO, WI 54428

**Telephone:** (715) 275 - 3998

**Fax Number:**

**E-mail Address:**

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**Name:** MR TODD VISSER

**Title:** OPERATOR

**Office Address:**

P.O. BOX 86  
ELCHO, WI 54428

**Telephone:** (715) 275 - 3998

**Fax Number:**

**E-mail Address:**

---

**Name:** MRS MARIE SCHUH

**Title:** SECRETARY/TREASURER

**Office Address:**

P.O. BOX 86  
ELCHO, WI 54428

**Telephone:** (715) 275 - 3998

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:**

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

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**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:**

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### IDENTIFICATION AND OWNERSHIP

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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)	46,132	45,401	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	22,696	32,982	2
Depreciation Expense (403)	11,115	10,706	3
Amortization Expense (404)	0		4
Taxes (408)	788	759	5
<b>Total Operating Expenses</b>	<b>34,599</b>	<b>44,447</b>	
<b>Net Operating Income</b>	<b>11,533</b>	<b>954</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>11,533</b>	<b>954</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,206	1,269	9
Miscellaneous Nonoperating Income (421)	1,244	6,386	10
<b>Total Other Income</b>	<b>2,450</b>	<b>7,655</b>	
<b>Total Income</b>	<b>13,983</b>	<b>8,609</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>13,983</b>	<b>8,609</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,725	12,235	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
<b>Total Interest Charges</b>	<b>9,725</b>	<b>12,235</b>	
<b>Net Income</b>	<b>4,258</b>	<b>(3,626)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(14,047)	(12,087)	19
Balance Transferred from Income (433)	4,258	(3,626)	20
Miscellaneous Credits to Surplus (434)	0	1,666	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(9,789)</b>	<b>(14,047)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SAVINGS, CHECKING, AND C.D.S	1,206	4
<b>Total (Acct. 419):</b>	<b>1,206</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER DEPARTMENT INCOME	1,244	5
<b>Total (Acct. 421):</b>	<b>1,244</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	46,132	0	0	0	46,132	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	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	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>46,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,132</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	487,099	477,965	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	142,765	131,870	2
<b>Net Utility Plant</b>	<b>344,334</b>	<b>346,095</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	516,395	498,444	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	199,460	186,708	4
<b>Net Nonutility Property</b>	<b>316,935</b>	<b>311,736</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	14,179	13,291	7
<b>Total Other Property and Investments</b>	<b>331,114</b>	<b>325,027</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	14,152	21,711	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	4,481	5,233	11
Other Accounts Receivable (143)	3,770	4,563	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,585	1,697	14
Materials and Supplies (150)	2,077	1,202	15
Prepayments (165)	2,147	716	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>28,212</b>	<b>35,122</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>703,660</b>	<b>706,244</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	600	600	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(9,789)	(14,047)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(9,189)</b>	<b>(13,447)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	86,000	94,000	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other long-Term Debt (224)	168,119	166,626	<b>26</b>
<b>Total Long-Term Debt</b>	<b>254,119</b>	<b>260,626</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	3,716	4,593	<b>28</b>
Payables to Municipality (233)	0		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	355	375	<b>32</b>
Other Current and Accrued Liabilities (238)	51	1,255	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>4,122</b>	<b>6,223</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	454,608	452,842	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>703,660</b>	<b>706,244</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)	487,099	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)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	487,099	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	142,765	0	0	0	9
<b>Total Accumulated Provision</b>	142,765	0	0	0	
<b>Net Utility Plant</b>	344,334	0	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)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	131,870				<b>131,870</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	11,115				<b>11,115</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	274				<b>274</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	241				<b>241</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>11,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,630</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	735				<b>735</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>735</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>735</b>	<b>19</b>
<b>Balance End of Year</b>	<b>142,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>142,765</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	498,444	17,951		516,395	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>498,444</b>	<b>17,951</b>	<b>0</b>	<b>516,395</b>	
Less accum. prov. depr. & amort. (122)	186,708	12,752		199,460	3
<b>Net Nonutility Property</b>	<b>311,736</b>	<b>5,199</b>	<b>0</b>	<b>316,935</b>	

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

Particulars (a)	Amount (b)
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<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
Water utility	1,793	918
Sewer utility	284	284
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>2,077</b>	<b>1,202</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)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<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	600	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>600</b>	

**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)	
FMHA	04/10/1969	01/01/2007	4.00%	86,000	1
<b>Total Bonds (Account 221):</b>				<b>86,000</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>					
STATE BANK OF ELCHO	03/09/1994	03/09/1999	6.00%	97,067	1
STATE BANK OF ELCHO	06/08/1995	06/08/1998	8.00%	763	2
CLEAN WATER FUND	06/22/1994	05/01/2014	3.00%	70,289	3
<b>Total for Account 224</b>				<b>168,119</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Accruals:</b>		
Charged water department expense	788	2
Charged electric department expense		3
Charged sewer department expense	690	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>1,478</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	1,445	7
PSC Remainder Assessment	33	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>1,478</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>					
FMHA		3,525	3,525	0	1
<b>Subtotal</b>	<b>0</b>	<b>3,525</b>	<b>3,525</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
STATE BANK OF ELCHO	375	6,200	6,220	355	3
<b>Subtotal</b>	<b>375</b>	<b>6,200</b>	<b>6,220</b>	<b>355</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>375</b>	<b>9,725</b>	<b>9,745</b>	<b>355</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	157,100			295,742		<b>452,842</b>	1
<b>Add credits during year:</b>							
For Services	883			883		<b>1,766</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>157,983</b>	<b>0</b>	<b>0</b>	<b>296,625</b>	<b>0</b>	<b>454,608</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<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>		
BOND REDEMPTION FHA	236	3
RESERVE ACCOUNT FHA	11,740	4
REPLACEMENT ACCOUNT	2,203	5
<b>Total (Acct. 125):</b>	<b>14,179</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	4,481	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>4,481</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	3,770	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>3,770</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS HELD BY COUNTY	1,585	14
<b>Total (Acct. 145):</b>	<b>1,585</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,147	15
<b>Total (Acct. 165):</b>	<b>2,147</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	17
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	18
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	19
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### 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	482,532	0	0	0	<b>482,532</b>	<b>1</b>
Materials and Supplies	1,355	0	0	0	<b>1,355</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	137,317	0	0	0	<b>137,317</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	157,541	0	0	0	<b>157,541</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>189,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,029</b>	
Net Operating Income	11,533	0	0	0	<b>11,533</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.10%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.10%</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	600	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(11,918)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>(11,318)</b>	
<b>Net Income</b>		
Net Income	4,258	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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NONE

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	45,421	1
<b>Total Sales of Water</b>	<b>45,421</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	351	2
Other Water Revenues (474)	360	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>711</b>	
<b>Total Operating Revenues</b>	<b>46,132</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	10,781	5
General Operating Expenses (680-690)	11,915	6
<b>Total Operation and Maintenance Expenses</b>	<b>22,696</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	11,115	7
Amortization Expense (404)		8
Taxes (408)	788	9
<b>Total Other Operating Expenses</b>	<b>11,903</b>	
<b>Total Operating Expenses</b>	<b>34,599</b>	
<b>NET OPERATING INCOME</b>	<b>11,533</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				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	167	5,496	17,400	4
Commercial	30	2,480	6,107	5
Industrial	3	158	156	6
<b>Total Metered Sales to General Customers (461)</b>	<b>200</b>	<b>8,134</b>	<b>23,663</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		18,676	8
Other Sales to Public Authorities (464)	5	1,503	3,082	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>206</b>	<b>9,637</b>	<b>45,421</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	18,676	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>18,676</b>	
<b>Forfeited Discounts (470):</b>		
FORFEITED DISCOUNTS	351	5
<b>Total Forfeited Discounts (470)</b>	<b>351</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		6
<b>Other (specify):</b>		
OTHER	360	7
<b>Total Other Water Revenues (474)</b>	<b>360</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	5,327	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	937	3
Chemicals (630)	630	4
Supplies and Expenses (640)	1,427	5
Repairs of Water Plant (650)	1,968	6
Transportation Expenses (660)	492	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>10,781</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,491	8
Office Supplies and Expenses (681)	1,819	9
Outside Services Employed (682)	3,510	10
Insurance Expense (684)	816	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	443	13
Miscellaneous General Expenses (689)	836	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>11,915</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>22,696</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			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	ACTUAL BASED ON HOURS	755	3
PSC Remainder Assessment		33	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>788</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)	800		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>800</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	497		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	129,513		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>130,010</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	58,064	8,116	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	19,120		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,920		20
<b>Total Pumping Plant</b>	<b>80,704</b>	<b>8,116</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	639		23
<b>Total Water Treatment Plant</b>	<b>639</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			800	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>800</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			497	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)			129,513	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>130,010</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			600	12
Structures and Improvements (321)			66,180	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			19,120	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,920	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>88,820</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			639	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>639</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	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)	48,408		26
Transmission and Distribution Mains (343)	149,345		27
Fire Mains (344)			28
Services (345)	27,994	508	29
Meters (346)	10,975	561	30
Hydrants (348)	13,157		31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>249,879</b>	<b>1,069</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	865		33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,979		35
Computer Equipment (372.1)	5,240	684	36
Transportation Equipment (373)	3,562		37
Other General Equipment (379)	4,287		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>15,933</b>	<b>684</b>	
<b>Total utility plant in service directly assignable</b>	<b>477,965</b>	<b>9,869</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>477,965</b>	<b>9,869</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)			48,408 26
Transmission and Distribution Mains (343)			149,345 27
Fire Mains (344)			0 28
Services (345)			28,502 29
Meters (346)	735		10,801 30
Hydrants (348)			13,157 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>735</b>	<b>0</b>	<b>250,213</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			865 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,979 35
Computer Equipment (372.1)			5,924 36
Transportation Equipment (373)			3,562 37
Other General Equipment (379)			4,287 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>16,617</b>
<b>Total utility plant in service directly assignable</b>	<b>735</b>	<b>0</b>	<b>487,099</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>735</b>	<b>0</b>	<b>487,099</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			1,287	1,287	1
February			1,211	1,211	2
March			1,355	1,355	3
April			1,188	1,188	4
May			1,289	1,289	5
June			1,246	1,246	6
July			1,232	1,232	7
August			1,271	1,271	8
September			1,273	1,273	9
October			1,331	1,331	10
November			1,353	1,353	11
December			1,173	1,173	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>15,209</b>	<b>15,209</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,900	13
Less: Other utility use				638	14
Other utility use explanation: FIRE PROTECTION					15
Water pumped into distribution system				11,671	16
Less: Water sold				9,637	17
Losses and unaccounted for				2,034	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				75	21
Date of maximum: 6/21/1997					22
Cause of maximum: PUMP WAS SHUT DOWN FOR 3 DAYS PRIOR TO THIS DATE TO CHANGE THE SEALS, THEREFORE ADDITIONAL PUMPING ON THIS DAY WAS NECESSARY TO MAKE UP FOR THE 3 PRIOR DAYS					23
Minimum gallons pumped by all methods in any one day during reporting year				4	24
Date of minimum: 5/8/1997					25
Total KWH used for pumping for the year				45,544	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)
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NONE

## 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	DEEP WELL #2	DEEP WELL #3	RESERVOIR	1
Location	1	1	1	2
Purpose	S	P	B	3
Destination	D	D	R	4
Pump Manufacturer	GOULD	SIMMONS	LAYNE NW	5
Year Installed	1985	1991	1970	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	300	300	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US ELECT	US ELECT	10
Year Installed	1985	1991	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	20	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR STANDBY			14
Location	1			15
Purpose	S			16
Destination	R			17
Pump Manufacturer	CONTINENTAL			18
Year Installed	1970			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	CONTINENTAL			22
Year Installed	1970			23
Type	ELECTRIC			24
Horsepower	15			25

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	1#	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	3
Year constructed	1971	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons	190,000	110,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	9
Points of application (wellhouse, central facilities, booster station, other)		OTHER	10
Filters, type (gravity, pressure, other, none)		OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	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)
A	D	2.000	1,542				1,542
A	D	4.000	172				172
A	D	6.000	19,340				19,340
P	D	6.000	470				470
A	D	8.000	2,159				2,159
<b>Total Within Municipality</b>			<b>23,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,683</b>
<b>Total Utility</b>			<b>23,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,683</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	189	3			192		1
M	1.000	2				2		2
M	1.250	2				2		3
M	1.500	2				2		4
M	2.000	2				2		5
<b>Total Utility</b>		<b>197</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>200</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	201	16	14		203	203	1
1.000	2				2		2
1.250	2				2		3
1.500	2				2		4
2.000	2				2		5
<b>Total:</b>	<b>209</b>	<b>16</b>	<b>14</b>	<b>0</b>	<b>211</b>	<b>203</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	164	23	3	2		11	203	1
1.000		2					2	2
1.250		2					2	3
1.500				2			2	4
2.000		1		1			2	5
<b>Total:</b>	<b>164</b>	<b>28</b>	<b>3</b>	<b>5</b>	<b>0</b>	<b>11</b>	<b>211</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	38				38	1
Within Municipality					0	2
<b>Total Fire Hydrants</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	42
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	14

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## WATER OPERATING SECTION FOOTNOTES

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

REPAIRS OF WATER PLANT (650) - DECREASE OF \$8,783 FROM PRIOR YEAR BALANCE IS PRIMARILY DUE TO LAST YEAR'S BALANCE INCLUDING COSTS TO PAINT THE WATER TOWER WHICH APPROXIMATED \$9,000. THE CURRENT YEAR BALANCE OF \$1,968 COMPARES MORE FAVORABLY WITH THE 1995 BALANCE OF \$546 AS BOTH OF THESE YEARS DID NOT CONTAIN PAINTING EXPENSES.

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### Water Services (Page W-16)

THE 3 SERVICE ADDITIONS WERE FINANCED BY CONTRIBUTIONS FROM CUSTOMERS TOTALING \$1766 OF WHICH 50% OF THE CONTRIBUTED CAPITAL WAS ALLOCATED TO THE NONREGULATED SEWER DEPARTMENT.

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