



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF WATERFORD WATER AND SEWER UTILITY

Principal Office: 123 NORTH RIVER STREET  
WATERFORD, WI 53185

For the Year Ended: DECEMBER 31, 1998

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF WATERFORD WATER AND SEWER UTILITY

**Utility Address:** 123 NORTH RIVER STREET  
WATERFORD, WI 53185

**When was utility organized?** 4/1/1952

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR RANDY NIEWOLNY

**Title:** SUPERINTENDENT

**Office Address:**

123 NORTH RIVER STREET  
WATERFORD, WI 53185

**Telephone:** (414) 534 - 3980

**Fax Number:** (414) 534 - 5373

**E-mail Address:**

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

**Name:** MR FRANKLIN M TRESCH CPA

**Title:** PARTNER

**Office Address:** GORDON J MAIER AND COMPANY, LLP

845 WISCONSIN AVENUE  
P.O. BOX 1708  
RACINE, WI 53401

**Telephone:** (414) 634 - 7108

**Fax Number:** (414) 634 - 5069

**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:** MR FRANKLIN M TRESCH CPA

**Title:** PARTNER

**Office Address:** GORDON J MAIER AND COMPANY, LLP

845 WISCONSIN AVENUE  
P.O. BOX 1708  
RACINE, WI 53401

**Telephone:** (414) 634 - 7108

**Fax Number:** (414) 634 - 5069

**E-mail Address:**

**Date of most recent audit report:** 9/8/1998

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1997

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MR RANDY NIEWOLNY

**Title:** SUPERINTENDENT

**Office Address:**

123 NORTH RIVER STREET  
WATERFORD, WI 53185

**Telephone:** (414) 534 - 3980 EXT 127

**Fax Number:** (414) 534 - 5373

**E-mail Address:**

**Name of utility commission/committee:** VILLAGE OF WATERFORD WATER AND SEWER UTILITY

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

- MR FRANK CZUDA
- MR JEFF DOLEZAL
- MR RANDY HERRINGTON
- MR THOMAS SCHULTZ
- MR ROBERT TINDALL, CHAIRMAN

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 7/28/1986

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

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	788,468	730,768	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	430,289	397,359	2
Depreciation Expense (403)	103,194	69,422	3
Amortization Expense (404)	0	0	4
Taxes (408)	79,873	71,260	5
<b>Total Operating Expenses</b>	<b>613,356</b>	<b>538,041</b>	
<b>Net Operating Income</b>	<b>175,112</b>	<b>192,727</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>175,112</b>	<b>192,727</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)	64,839	40,765	9
Miscellaneous Nonoperating Income (421)	20,728	0	10
<b>Total Other Income</b>	<b>85,567</b>	<b>40,765</b>	
<b>Total Income</b>	<b>260,679</b>	<b>233,492</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	17,350	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>17,350</b>	
<b>Income Before Interest Charges</b>	<b>260,679</b>	<b>216,142</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	29,659	23,243	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	7,987	10,348	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>37,646</b>	<b>33,591</b>	
<b>Net Income</b>	<b>223,033</b>	<b>182,551</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,883,600	1,708,509	19
Balance Transferred from Income (433)	223,033	182,551	20
Miscellaneous Credits to Surplus (434)	46,675	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	7,460	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>2,153,308</b>	<b>1,883,600</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 INCOME	64,839	4
<b>Total (Acct. 419):</b>	<b>64,839</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
GAIN ON DISPOSAL	6,442	5
UNBILLED SERVICE CHARGES	14,286	6
<b>Total (Acct. 421):</b>	<b>20,728</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>		
UNBILLED SERVICE CHARGES AT 12-31-97	46,675	9
<b>Total (Acct. 434):</b>	<b>46,675</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	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	393,729	0	394,739	0	<b>788,468</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	2,828				<b>2,828</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>390,901</b>	<b>0</b>	<b>394,739</b>	<b>0</b>	<b>785,640</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)	6,948,885	6,842,597	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,078,274	980,702	2
<b>Net Utility Plant</b>	<b>5,870,611</b>	<b>5,861,895</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	125,313	115,303	7
<b>Total Other Property and Investments</b>	<b>125,313</b>	<b>115,303</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	919,888	802,035	8
Temporary Cash Investments (132)	454,450		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	224,234	147,527	11
Other Accounts Receivable (143)	0	3,404	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	304,158	166,298	14
Materials and Supplies (150)	0	7,788	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,902,730</b>	<b>1,127,052</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>7,898,654</b>	<b>7,104,250</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)	1,265,214	1,265,214	21
Appropriated Earned Surplus (215)	89,396		22
Unappropriated Earned Surplus (216)	2,153,308	1,883,600	23
<b>Total Proprietary Capital</b>	<b>3,507,918</b>	<b>3,148,814</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		24
Advances from Municipality (223)	86,282	124,405	25
Other long-Term Debt (224)	656,946	422,056	26
<b>Total Long-Term Debt</b>	<b>743,228</b>	<b>546,461</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	80,311	68,758	28
Payables to Municipality (233)	219,578	88,293	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	25,805	19,778	32
Other Current and Accrued Liabilities (238)		602	33
<b>Total Current and Accrued Liabilities</b>	<b>325,694</b>	<b>177,431</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			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)	3,321,814	3,231,544	38
<b>Total Liabilities and Other Credits</b>	<b>7,898,654</b>	<b>7,104,250</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)	3,974,902	2,828,288	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)	145,695				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>4,120,597</b>	<b>2,828,288</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)	449,924	628,350	0	0	9
<b>Total Accumulated Provision</b>	<b>449,924</b>	<b>628,350</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,670,673</b>	<b>2,199,938</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)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	388,443	592,259			<b>980,702</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	61,791	41,403			<b>103,194</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,807	(1,807)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>63,598</b>	<b>39,596</b>	<b>0</b>	<b>0</b>	<b>103,194</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	27,008	26,484			<b>53,492</b>	<b>15</b>
Cost of removal	(24,891)	(22,979)			<b>(47,870)</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,117</b>	<b>3,505</b>	<b>0</b>	<b>0</b>	<b>5,622</b>	<b>19</b>
<b>Balance End of Year</b>	<b>449,924</b>	<b>628,350</b>	<b>0</b>	<b>0</b>	<b>1,078,274</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	1.60%	1.40%				<b>22</b>

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

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 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	0
Other					0	0
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	0	7,788
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>0</u>	<u>7,788</u>

**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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,265,214	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,265,214</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.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
GENERAL OBLIGATION DEBT	07/01/1991	11/01/2000	6.60%	86,282	1
<b>Total for Account 223</b>				<b>86,282</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	02/22/1995	03/15/2014	5.50%	242,030	2
STATE TRUST FUND LOAN	04/19/1995	03/15/2015	5.50%	164,916	3
STATE FINANCIAL BANK NOTE PAYABLE	05/21/1998	05/21/2006	4.65%	250,000	4
<b>Total for Account 224</b>				<b>656,946</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	75,686	2
Charged electric department expense		3
Charged sewer department expense	4,187	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>79,873</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	72,397	6
Social Security taxes	6,574	7
PSC Remainder Assessment	902	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>79,873</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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
G O REFUNDING & IMPROVEMENT NOTES	1,401	7,987	8,406	982	2
<b>Subtotal</b>	<b>1,401</b>	<b>7,987</b>	<b>8,406</b>	<b>982</b>	
<b>Other long-Term Debt (224)</b>					
NO.1 STATE TRUST FUND LOAN	10,944	13,418	13,824	10,538	3
NO. 2 STATE TRUST FUND LOAN	7,433	9,137	9,389	7,181	4
STATE FINANCIAL BANK NOTE PAYABLE		7,104		7,104	5
<b>Subtotal</b>	<b>18,377</b>	<b>29,659</b>	<b>23,213</b>	<b>24,823</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>19,778</b>	<b>37,646</b>	<b>31,619</b>	<b>25,805</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	2,102,035	0	0	1,129,509	0	<b>3,231,544</b>	1
<b>Add credits during year:</b>							
For Services	43,300			43,000		<b>86,300</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
IMPACT FEES SPENT ON BOREHOLES / NEW WELL SITE	3,970					<b>3,970</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>2,149,305</b>	<b>0</b>	<b>0</b>	<b>1,172,509</b>	<b>0</b>	<b>3,321,814</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>		
DNR EQUIPMENT REPLACEMENT	125,313	3
<b>Total (Acct. 125):</b>	<b>125,313</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	86,428	5
Electric		6
Sewer (Regulated)	137,806	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>224,234</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS PLACED ON TAX ROLL	30,106	12
HYDRANT RENTAL	274,052	13
<b>Total (Acct. 145):</b>	<b>304,158</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<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.

Particulars (a)		Balance End of Year (b)
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
EMPLOYEE PAYROLL	42,345	17
EMPLOYEE BENEFITS	36,487	18
TAX EQUIVALENT	135,817	19
INSURANCE	4,929	20
<b>Total (Acct. 233):</b>		<b>219,578</b>
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>		<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	3,968,451	0	2,831,283	0	<b>6,799,734</b>	<b>1</b>
Materials and Supplies	3,894	0	0	0	<b>3,894</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	419,183	0	610,304	0	<b>1,029,487</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,125,670	0	1,151,009	0	<b>3,276,679</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,427,492</b>	<b>0</b>	<b>1,069,970</b>	<b>0</b>	<b>2,497,462</b>	
Net Operating Income	145,864	0	29,248	0	<b>175,112</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>10.22%</b>	<b>N/A</b>	<b>2.73%</b>	<b>N/A</b>	<b>7.01%</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	1,265,214	1
Appropriated Earned Surplus	44,698	2
Unappropriated Earned Surplus	2,018,454	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>3,328,366</b>	
<b>Net Income</b>		
Net Income	223,033	5
<b>Percent Return on Proprietary Capital</b>	<b>6.70%</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.

## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership (Page iv)

May 25, 1999

Mr. Randy Niewolny, Superintendent  
Village of Waterford Water & Sewer Utility  
123 North River Street  
Waterford, WI 53185-4149

1998 Analytical Review DWCCA-6210-PJL

Dear Mr. Niewolny:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that in Account 434, Miscellaneous Credits to Surplus on page F-2, you report \$46,675 for unbilled service charges at 12-31-97. Please provide more detail including what these services were, year provided, and the amount of each.
2. As directed in the headnotes for the Water Operation & Maintenance schedule on page W-5, and in the headnotes for the Sewer Operation & Maintenance Expenses schedule on page S-5, please explain all significant expense fluctuations.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\1998 analytical review letters\5 25 1999 rev letters.doc

Reply received 7/7/99, review closed.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	388,273	1
<b>Total Sales of Water</b>	<b>388,273</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,628	2
Other Water Revenues (474)	2,828	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>5,456</b>	
<b>Total Operating Revenues</b>	<b>393,729</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	69,108	5
General Operating Expenses (680-690)	41,280	6
<b>Total Operation and Maintenance Expenses</b>	<b>110,388</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	61,791	7
Amortization Expense (404)		8
Taxes (408)	75,686	9
<b>Total Other Operating Expenses</b>	<b>137,477</b>	
<b>Total Operating Expenses</b>	<b>247,865</b>	
<b>NET OPERATING INCOME</b>	<b>145,864</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	1,135	79,527	178,343	4
Commercial	151	25,835	49,448	5
Industrial	15	6,855	10,092	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,301</b>	<b>112,217</b>	<b>237,883</b>	
Private Fire Protection Service (462)	3		1,836	7
Public Fire Protection Service (463)	1		137,026	8
Other Sales to Public Authorities (464)	16	5,436	11,012	9
Sales to Irrigation Customers (465)	11	1	516	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,332</b>	<b>117,654</b>	<b>388,273</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	137,026	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>137,026</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,480	5
<b>Other (specify):</b>		
Miscellaneous	148	6
<b>Total Forfeited Discounts (470)</b>	<b>2,628</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,828	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>2,828</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<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)	19,694	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	17,145	3
Chemicals (630)		4
Supplies and Expenses (640)	2,175	5
Repairs of Water Plant (650)	29,275	6
Transportation Expenses (660)	819	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>69,108</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	12,858	8
Office Supplies and Expenses (681)	4,236	9
Outside Services Employed (682)	9,079	10
Insurance Expense (684)	2,465	11
Employees Pensions and Benefits (686)	12,642	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>41,280</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>110,388</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		72,397	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		757	2
<b>Net property tax equivalent</b>		<b>71,640</b>	
Social Security		3,595	3
PSC Remainder Assessment		451	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>75,686</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.207760				3
County tax rate	mills		5.908800				4
Local tax rate	mills		7.896710				5
School tax rate	mills		10.423010				6
Voc. school tax rate	mills		1.626210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.062490</b>				<b>10</b>
Less: state credit	mills		1.746110				11
<b>Net tax rate</b>	mills		<b>24.316380</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.896710</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.049220</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.945930</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.062490</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.765312</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.316380</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.609611</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,962,001</b>	3,962,001				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>3,962,001</b>	<b>3,962,001</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,962,001</b>	<b>3,962,001</b>				<b>26</b>
Assessment Ratio	dec.		0.981900				27
<b>Assessed Value</b>	\$	<b>3,890,289</b>	<b>3,890,289</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.609611</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>72,397</b>	<b>72,397</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>72,397</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	100		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)	77,859		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>77,959</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	34,222		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	35,339		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>69,561</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)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	110		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)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			100 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)			77,859 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>77,959</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)	23,984		10,238 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			35,339 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>23,984</b>	<b>0</b>	<b>45,577</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			110 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)	529,903		26
Transmission and Distribution Mains (343)	2,504,123		27
Fire Mains (344)	0		28
Services (345)	322,255		29
Meters (346)	82,893	17,952	30
Hydrants (348)	322,300		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,761,584</b>	<b>17,952</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	52,897	21,957	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>52,897</b>	<b>21,957</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,962,001</b>	<b>39,909</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,962,001</b>	<b>39,909</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)			529,903 26
Transmission and Distribution Mains (343)			2,504,123 27
Fire Mains (344)			0 28
Services (345)			322,255 29
Meters (346)	3,024		97,821 30
Hydrants (348)			322,300 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,024</b>	<b>0</b>	<b>3,776,512</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			74,854 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>74,854</b>
<b>Total utility plant in service directly assignable</b>	<b>27,008</b>	<b>0</b>	<b>3,974,902</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>27,008</b>	<b>0</b>	<b>3,974,902</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			9,935	9,935	1
February			9,277	9,277	2
March			10,428	10,428	3
April			9,997	9,997	4
May			12,135	12,135	5
June			12,775	12,775	6
July			15,436	15,436	7
August			12,875	12,875	8
September			11,927	11,927	9
October			11,677	11,677	10
November			10,169	10,169	11
December			9,957	9,957	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>136,588</b>	<b>136,588</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				600	14
Other utility use explanation: Flushing and Breaks					15
Water pumped into distribution system				135,988	16
Less: Water sold				117,654	17
Losses and unaccounted for				18,334	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				805	21
Date of maximum: 5/26/1998					22
Cause of maximum: Flushing					23
Minimum gallons pumped by all methods in any one day during reporting year				243	24
Date of minimum: 11/19/1998					25
Total KWH used for pumping for the year				198,515	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>	
WELL #2	DEEP	1,520	12	75,000	Yes	<b>1</b>
WELL #1	SHALLOW	106	10	200,000	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	WATERFORD, WI	WATERFORD, WI	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1986	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	500	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	10
Year Installed	1986	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	35	75	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	NUMBER #1	NUMBER #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1965	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	147	6
Total capacity in gallons	200,000	400,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,287	0	0	0	5,287	1
M	D	6.000	23,882	0	0	0	23,882	2
P	D	6.000	178	0	0	0	178	3
M	D	8.000	24,521	0	0	0	24,521	4
P	D	8.000	26,415	0	0	0	26,415	5
M	D	10.000	4,887	0	0	0	4,887	6
M	D	12.000	2,708	0	0	0	2,708	7
P	D	12.000	9,225	0	0	0	9,225	8
M	D	16.000	17,731	0	0	0	17,731	9
<b>Total Within Municipality</b>			<b>114,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,834</b>	
<b>Total Utility</b>			<b>114,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,834</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	609	0	0	0	609		1
M	1.000	457	0	0	0	457	154	2
M	1.250	56	0	0	0	56		3
M	1.500	16	0	0	0	16		4
M	2.000	36	0	0	0	36	2	5
P	4.000	3	0	0	0	3	1	6
M	8.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>1,178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,178</b>	<b>157</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,048	24	30	0	1,042	30	1
0.750	193	84	8	0	269	28	2
1.000	22	0	0	0	22	0	3
1.500	19	0	0	0	19	0	4
2.000	13	0	0	0	13	0	5
3.000	6	1	1	0	6	1	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>1,302</b>	<b>109</b>	<b>39</b>	<b>0</b>	<b>1,372</b>	<b>59</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	937	75	10	3	0	17	1,042	1
0.750	240	15	6	2	0	6	269	2
1.000	0	16	2	2	0	2	22	3
1.500	0	19	0	0	0	0	19	4
2.000	0	6	1	6	0	0	13	5
3.000	0	0	1	5	0	0	6	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>1,177</b>	<b>131</b>	<b>20</b>	<b>19</b>	<b>0</b>	<b>25</b>	<b>1,372</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	1
Within Municipality	251				251	2
<b>Total Fire Hydrants</b>	<b>251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>251</b>	
<b>Flushing Hydrants</b>						
	0				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:	180
Number of distribution system valves end of year:	300
Number of distribution valves operated during year:	153

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## WATER OPERATING SECTION FOOTNOTES

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

THE AMOUNT ON ROW 379, OTHER GENERAL EQUIPMENT, IN THE ADDITIONS, CONSISTED OF THE FOLLOWING ITEMS:

METER TEST BENCH      \$ 8,085

MONITORING EQUIPMENT 11,217

OFFICE WALL/DIVIDERS    2,655

THE AMOUNT ON ROW 321, STRUCTURES AND IMPROVEMENTS, IN THE RETIREMENTS, WAS FOR A WATER AND SEWER UTILITY BUILDING THAT WAS SOLD.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	391,067	1
<b>Total Sewage Operating Revenues</b>	<b>391,067</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	3,672	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>3,672</b>	
<b>Total Operating Revenues</b>	<b>394,739</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	237,420	8
Maintenance Expenses (831-834)	38,256	9
Customer Accounting & Collection Expenses (840-843)	12,645	10
Administrative and General Expenses (850-857)	31,580	11
<b>Total Operation and Maintenance Expenses</b>	<b>319,901</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	41,403	12
Amortization Expense (404)		13
Taxes (408)	4,187	14
<b>Total Other Operating Expenses</b>	<b>45,590</b>	
<b>Total Operating Expenses</b>	<b>365,491</b>	
<b>NET OPERATING INCOME</b>	<b>29,248</b>	

### SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	1,135	79,249	266,811	5
Commercial Revenues	151	25,677	83,720	6
Industrial Revenues	15	6,214	17,025	7
Revenues from Public Authorities	16	5,436	23,511	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,317</b>	<b>116,576</b>	<b>391,067</b>	
Service to Public Authorities (623)				
				9
Service to Other Systems (624)				
				10
Other Sewerage Service (625)				
				11
Interdepartmental Service (626)				
				12
<b>Total Sewage Operating Revenues</b>	<b>1,317</b>	<b>116,576</b>	<b>391,067</b>	

### HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--------------------------------------------	----------------------	---------------------	-----------------------

NONE

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	3,672	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>3,672</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)		1
Power and Fuel for Pumping (821)		2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	236,601	8
Transportation Expenses (828)	819	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>237,420</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	8,128	11
Maintenance of Collection System Pumping Equipment (832)	30,128	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
<b>Total Maintenance Expenses</b>	<b>38,256</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	11,246	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,399	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>12,645</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	3,488	19
Office Supplies and Expenses (851)	1,756	20
Outside Services Employed (852)	8,401	21
Insurance Expense (853)	2,465	22
Employees Pensions and Benefits (854)	12,642	23

### SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	2,828	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>31,580</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>319,901</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,979	1
Local and School Tax Equivalent on Meters Charged by Water Department		757	2
PSC Remainder Assessment		451	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>4,187</u></b>	

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	199,803		6
Collecting Mains and Accessories (313)	2,141,341		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	103,991		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>2,445,135</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	229,941		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	110,500	16,089	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>340,441</b>	<b>16,089</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			199,803	6
Collecting Mains and Accessories (313)		4,405	2,145,746	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			103,991	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>4,405</b>	<b>2,449,540</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)	23,984		205,957	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	2,500		124,089	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>26,484</b>	<b>0</b>	<b>330,046</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	48,702		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>48,702</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,834,278</b>	<b>16,089</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>2,834,278</b>	<b>16,089</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			48,702 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>48,702</b>
<b>Total utility plant in service directly assignable</b>	<b>26,484</b>	<b>4,405</b>	<b>2,828,288</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>26,484</b>	<b>4,405</b>	<b>2,828,288</b>

### SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	195	0	0	0	195		1
Sewer	6.000	925	0	0	0	925	140	2
<b>Total Utility</b>		<b>1,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,120</b>	<b>140</b>	

### SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	968	0	0	0	968	1
8.000	65,351	0	0	0	65,351	2
10.000	9,602	0	0	0	9,602	3
12.000	4,670	0	0	0	4,670	4
14.000	200	0	0	0	200	5
15.000	1,715	0	0	0	1,715	6
18.000	300	0	0	0	300	7
20.000	1,160	0	0	0	1,160	8
<b>Total Utility</b>	<b>83,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,966</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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

THE AMOUNT ON ROW 323, ELECTRIC PUMPING EQUIPMENT, IN THE ADDITIONS,  
CONSISTED OF THE FOLLOWING ITEMS

MONITORING SYSTEM	\$ 11,217
LIFT STATION PUMP	4,871

THE AMOUNT ON ROW 321, STRUCTURES AND IMPROVEMENTS, IN THE RETIREMENTS, WAS  
FOR A WATER AND SEWER UTILITY BUILDING THAT WAS SOLD

THE AMOUNT ON ROW 313, COLLECTION MAINS AND ACCESSORIES, IN THE ADJUSTMENTS,  
CONSISTED OF THE BALANCE IN CONSTRUCTION IN PROGRESS

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