



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, 1997

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

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

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

### SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_ , certify that I  
VILLAGE OF WATERFORD WATER AND SEWER UTILITY  
(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) (Date)

\_\_\_\_\_  
(Title)

## TABLE OF CONTENTS

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

**TABLE OF CONTENTS**

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

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** 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:** MS TERRI L PADGETT CPA

**Title:** MGR GOVERNMENTAL & NONPROFIT ACCTG

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

220 NINTH STREET  
P.O. BOX 1708  
RACINE, WI 53401

**Telephone:** (414) 634 - 7108 EXT 127

**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:** MS TERRI L PADGETT CPA

**Title:** MGR GOVERNMENTAL & NONPROFIT ACCTG

**Office Address:** GORDON J MAIER AND COMAPNY

220 NINTH STREET  
P.O. BOX 1708  
RACINE, WI 53401

**Telephone:** (414) 634 - 7108 EXT 127

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

**E-mail Address:**

**Date of most recent audit report:** 4/28/1997

**Period covered by most recent audit:** 12/31/96

### IDENTIFICATION AND OWNERSHIP

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

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**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:**

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

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

MR WARREN CORNELIOUS

MR FRANK CZUDA

MR RANDY HERRINGTON

MR THOMAS SCHULTZ

MR ROBERT TRINDALL, CHAIRMAN

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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?** 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

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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)	730,768	709,729	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	397,359	361,025	2
Depreciation Expense (403)	69,422	54,420	3
Amortization Expense (404)	0		4
Taxes (408)	71,260	51,058	5
<b>Total Operating Expenses</b>	<b>538,041</b>	<b>466,503</b>	
<b>Net Operating Income</b>	<b>192,727</b>	<b>243,226</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>192,727</b>	<b>243,226</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)	40,765	25,246	9
Miscellaneous Nonoperating Income (421)	0		10
<b>Total Other Income</b>	<b>40,765</b>	<b>25,246</b>	
<b>Total Income</b>	<b>233,492</b>	<b>268,472</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	17,350		12
<b>Total Miscellaneous Income Deductions</b>	<b>17,350</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>216,142</b>	<b>268,472</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	23,243	24,220	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	10,348	12,527	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>33,591</b>	<b>36,747</b>	
<b>Net Income</b>	<b>182,551</b>	<b>231,725</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,708,509	1,461,046	19
Balance Transferred from Income (433)	182,551	231,725	20
Miscellaneous Credits to Surplus (434)	0	18,129	21
Miscellaneous Debits to Surplus--Debit (435)	7,460	2,391	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>1,883,600</b>	<b>1,708,509</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	40,765	4
<b>Total (Acct. 419):</b>	<b>40,765</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
LOSS ON DISPOSAL OF FIXED ASSETS	17,350	7
<b>Total (Acct. 426):</b>	<b>17,350</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>		
PRIOR YEAR UNCOLLECTED SPECIAL ASSESSMENTS	7,460	9
<b>Total (Acct. 435)--Debit:</b>	<b>7,460</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>						
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	371,437	0	359,331	0	<b>730,768</b>	<b>1</b>
Less: interdepartmental sales	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.)	2,387				<b>2,387</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>369,050</b>	<b>0</b>	<b>359,331</b>	<b>0</b>	<b>728,381</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)	6,842,597	6,097,418	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	980,702	913,446	2
<b>Net Utility Plant</b>	<b>5,861,895</b>	<b>5,183,972</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	115,303	62,271	7
<b>Total Other Property and Investments</b>	<b>115,303</b>	<b>62,271</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	802,035	566,720	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	147,527	173,719	11
Other Accounts Receivable (143)	3,404		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	166,298	151,019	14
Materials and Supplies (150)	7,788	16,504	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,127,052</b>	<b>907,962</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>7,104,250</b>	<b>6,154,205</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)	1,265,214	1,252,702	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,883,600	1,708,509	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,148,814</b>	<b>2,961,211</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)			<b>24</b>
Advances from Municipality (223)	124,405	160,523	<b>25</b>
Other long-Term Debt (224)	422,056	436,380	<b>26</b>
<b>Total Long-Term Debt</b>	<b>546,461</b>	<b>596,903</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	68,758	46,018	<b>28</b>
Payables to Municipality (233)	88,293	58,039	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	19,778	20,924	<b>32</b>
Other Current and Accrued Liabilities (238)	602		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>177,431</b>	<b>124,981</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)	3,231,544	2,471,110	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>7,104,250</b>	<b>6,154,205</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)	3,962,001	2,834,278	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)	41,913	4,405			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	4,003,914	2,838,683	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	388,443	592,259	0	0	9
<b>Total Accumulated Provision</b>	388,443	592,259	0	0	
<b>Net Utility Plant</b>	3,615,471	2,246,424	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	355,424	558,022			<b>913,446</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	34,559	34,863			<b>69,422</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,513				<b>1,513</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>36,072</b>	<b>34,863</b>	<b>0</b>	<b>0</b>	<b>70,935</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,053	626			<b>3,679</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>3,053</b>	<b>626</b>	<b>0</b>	<b>0</b>	<b>3,679</b>	<b>19</b>
<b>Balance End of Year</b>	<b>388,443</b>	<b>592,259</b>	<b>0</b>	<b>0</b>	<b>980,702</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	1.00%	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>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<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	7,788	16,504
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>7,788</b>	<b>16,504</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
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.

Particulars (a)	Amount (b)	
Balance first of year	1,252,702	1
<b>Changes during year (explain):</b>		
CONTRIBUTED TOWARD WATERMAIN AT HIGH SCHOOL	12,512	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>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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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	7.00%	124,405	1
<b>Total for Account 223</b>				<b>124,405</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	04/19/1995	03/15/2015	5.00%	170,710	2
STATE TRUST FUND LOAN	02/22/1995	03/15/2014	5.00%	251,346	3
<b>Total for Account 224</b>				<b>422,056</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Accruals:</b>		
Charged water department expense	66,739	2
Charged electric department expense		3
Charged sewer department expense	4,518	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>71,257</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	63,420	6
Social Security taxes	6,449	7
PSC Remainder Assessment	1,388	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>71,257</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	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
G O REFUNDING & IMPROVEMENT NOTES	1,789	10,348	10,736	1,401	2
<b>Subtotal</b>	1,789	10,348	10,736	1,401	
<b>Other long-Term Debt (224)</b>					
NO.1 STATE TRUST FUND LOAN	11,409	13,845	14,310	10,944	3
NO. 2 STATE TRUST FUND LOAN	7,726	9,398	9,691	7,433	4
<b>Subtotal</b>	19,135	23,243	24,001	18,377	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	0	0	0	0	
<b>Total</b>	20,924	33,591	34,737	19,778	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,736,142			734,968		<b>2,471,110</b>	1
<b>Add credits during year:</b>							
For Services	116,785			109,269		<b>226,054</b>	2
For Mains	201,843			285,272		<b>487,115</b>	3
<b>Other (specify):</b>							
HYDRANTS	47,265					<b>47,265</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>2,102,035</b>	<b>0</b>	<b>0</b>	<b>1,129,509</b>	<b>0</b>	<b>3,231,544</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	115,303	3
<b>Total (Acct. 125):</b>	<b>115,303</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	57,953	5
Electric		6
Sewer (Regulated)	89,574	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>147,527</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
INTEREST INCOME RECEIVABLE	3,404	11
<b>Total (Acct. 143):</b>	<b>3,404</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS PLACED ON TAX ROLL	29,272	12
HYDRANT RENTAL	137,026	13
<b>Total (Acct. 145):</b>	<b>166,298</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
DECEMBER PAYROLL	13,680	17
EMPLOYEE BENEFITS	11,193	18
TAX EQUIVALENT	63,420	19
<b>Total (Acct. 233):</b>		<b>88,293</b>
<b>Other Deferred Credits (253):</b>		
NONE		20
<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	3,784,596	0	2,660,049	0	6,444,645	1
Materials and Supplies	12,146	0	0	0	12,146	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	371,933	0	575,140	0	947,073	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,919,088	0	932,238	0	2,851,326	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,505,721</b>	<b>0</b>	<b>1,152,671</b>	<b>0</b>	<b>2,658,392</b>	
Net Operating Income	144,182	0	48,545	0	192,727	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>9.58%</b>	<b>N/A</b>	<b>4.21%</b>	<b>N/A</b>	<b>7.25%</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	1,258,958	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,796,054	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>3,055,012</b>	
<b>Net Income</b>		
Net Income	182,551	5
<b>Percent Return on Proprietary Capital</b>	<b>5.98%</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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### Identification and Ownership (Page iv)

December 10, 1998

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

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-6210-JPL

Dear Mr. Niewolny:

Paragraph No. 2 of our letter dated October 17, 1996, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 1.60 percent, to be effective on January 1, 1997. The revised rate of 1.60 percent was not used during 1997, rather the old rate of 1.00 percent was used as reported on page F-7, line 22. Please note that the revised composite depreciation rate of 1.60 percent should be used beginning in 1998. If you have any questions, please contact me at (608) 266-1282.

Sincerely,

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

JPL:tlk:w:\compl\luckow\other\letters\Waterford.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	366,919	1
<b>Total Sales of Water</b>	<b>366,919</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,131	2
Other Water Revenues (474)	2,387	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>4,518</b>	
<b>Total Operating Revenues</b>	<b>371,437</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	92,173	5
General Operating Expenses (680-690)	33,781	6
<b>Total Operation and Maintenance Expenses</b>	<b>125,954</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	34,559	7
Amortization Expense (404)		8
Taxes (408)	66,742	9
<b>Total Other Operating Expenses</b>	<b>101,301</b>	
<b>Total Operating Expenses</b>	<b>227,255</b>	
<b>NET OPERATING INCOME</b>	<b>144,182</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	999	58,388	155,815	4
Commercial	136	29,648	46,466	5
Industrial	14	15,097	12,260	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,149</b>	<b>103,133</b>	<b>214,541</b>	
Private Fire Protection Service (462)	3		4,462	7
Public Fire Protection Service (463)	1		137,026	8
Other Sales to Public Authorities (464)	16	15,814	9,841	9
Sales to Irrigation Customers (465)	11	1	1,049	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,180</b>	<b>118,948</b>	<b>366,919</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)	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	2,091	5
<b>Other (specify):</b>		
MISCELLANOUS	40	6
<b>Total Forfeited Discounts (470)</b>	<b>2,131</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,387	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>2,387</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)	30,848	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,108	3
Chemicals (630)		4
Supplies and Expenses (640)	2,797	5
Repairs of Water Plant (650)	46,568	6
Transportation Expenses (660)	852	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>92,173</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	11,385	8
Office Supplies and Expenses (681)	3,258	9
Outside Services Employed (682)	10,548	10
Insurance Expense (684)	2,993	11
Employees Pensions and Benefits (686)	5,597	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>33,781</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>125,954</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		63,420	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		598	2
<b>Net property tax equivalent</b>		<b>62,822</b>	
Social Security		3,226	3
PSC Remainder Assessment		694	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>66,742</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>							2
State tax rate	mills		0.203710				3
County tax rate	mills		5.852630				4
Local tax rate	mills		7.112940				5
School tax rate	mills		10.504780				6
Voc. school tax rate	mills		1.594700				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>25.268760</b>				10
Less: state credit	mills		1.802120				11
<b>Net tax rate</b>	mills		<b>23.466640</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.112940</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.099480</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>19.212420</b>				17
<b>Total Tax Rate</b>	mills		<b>25.268760</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760323</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.466640</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.842227</b>				21
Utility Plant, Jan. 1	\$	<b>3,607,192</b>	3,607,192				22
Materials & Supplies	\$	<b>16,504</b>	16,504				23
<b>Subtotal</b>	\$	<b>3,623,696</b>	<b>3,623,696</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>3,623,696</b>	<b>3,623,696</b>				26
Assessment Ratio	dec.		0.980900				27
<b>Assessed Value</b>	\$	<b>3,554,483</b>	<b>3,554,483</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.842227</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>63,420</b>	<b>63,420</b>				30
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>63,420</b>					34

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	100		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	77,859		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>77,959</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	34,222		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	35,339		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>69,561</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			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)			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)			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>0</b>	<b>0</b>	<b>69,561</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)	2,280,622	226,868	27
Fire Mains (344)			28
Services (345)	262,395	59,985	29
Meters (346)	68,358	23,404	30
Hydrants (348)	275,035	47,265	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>3,416,423</b>	<b>357,522</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	43,249	15,233	38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>43,249</b>	<b>15,233</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,607,192</b>	<b>372,755</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>3,607,192</b>	<b>372,755</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)	3,367		2,504,123 27
Fire Mains (344)			0 28
Services (345)	125		322,255 29
Meters (346)	8,869		82,893 30
Hydrants (348)			322,300 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>12,361</b>	<b>0</b>	<b>3,761,584</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)	5,585		52,897 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>5,585</b>	<b>0</b>	<b>52,897</b>
<b>Total utility plant in service directly assignable</b>	<b>17,946</b>	<b>0</b>	<b>3,962,001</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>17,946</b>	<b>0</b>	<b>3,962,001</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			9,775	9,775	1
February			9,602	9,602	2
March			9,883	9,883	3
April			10,357	10,357	4
May			10,619	10,619	5
June			11,852	11,852	6
July			9,881	9,881	7
August			10,900	10,900	8
September			8,813	8,813	9
October			11,098	11,098	10
November			10,200	10,200	11
December			9,550	9,550	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>122,530</b>	<b>122,530</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				122,530	16
Less: Water sold				118,948	17
Losses and unaccounted for				3,582	18
Percent unaccounted for to the nearest whole percent (%)				3%	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					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year					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
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### 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				5,287		1
M	D	6.000	24,532		650		23,882		2
P	D	6.000	0	178			178		3
M	D	8.000	24,521				24,521		4
P	D	8.000	20,672	5,743			26,415		5
M	D	10.000	4,887				4,887		6
M	D	12.000	2,708				2,708		7
P	D	12.000	6,692	2,533			9,225		8
M	D	16.000	17,731				17,731		9
<b>Total Within Municipality</b>			<b>107,030</b>	<b>8,454</b>	<b>650</b>	<b>0</b>	<b>114,834</b>		
<b>Total Utility</b>			<b>107,030</b>	<b>8,454</b>	<b>650</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	611		1	(1)	609		1
M	1.000	359	98			457	154	2
M	1.250	56				56		3
M	1.500	16				16		4
M	2.000	31	6	1		36	2	5
P	4.000	2	1			3	1	6
M	8.000	1				1		7
<b>Total Utility</b>		<b>1,076</b>	<b>105</b>	<b>2</b>	<b>(1)</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	986	192	130		1,048	60	1
0.750	53	157	17		193	11	2
1.000	20	6	4		22	2	3
1.500	19	1	1		19		4
2.000	13	2	2		13	2	5
3.000	5	1			6		6
4.000	1				1		7
<b>Total:</b>	<b>1,097</b>	<b>359</b>	<b>154</b>	<b>0</b>	<b>1,302</b>	<b>75</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	924	75	10	3		36	1,048	1
0.750	122	15	6	2		48	193	2
1.000		16	2	2		2	22	3
1.500		19					19	4
2.000		6	1	6			13	5
3.000			1	5			6	6
4.000				1			1	7
<b>Total:</b>	<b>1,046</b>	<b>131</b>	<b>20</b>	<b>19</b>	<b>0</b>	<b>86</b>	<b>1,302</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	225	26			251	2
<b>Total Fire Hydrants</b>	<b>225</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>251</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:	100
Number of distribution system valves end of year:	300
Number of distribution valves operated during year:	150

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## WATER OPERATING SECTION FOOTNOTES

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

PG W-08 WATER UTILITY PLANT IN SERVICE, OTHER GENERAL EQUIPMENT  
ADDITIONS ARE AS FOLLOWS:

TRUCK	9349
INTERROGATOR	2984
TOOLS	2900
TOTAL	15233

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### Water Mains (Page W-15)

PG W-14 WATER MAINS. OF THE TOTAL, 1/2 OF THE COST OF 650 FT (25,025) WAS  
PAID FOR BY THE VILLAGE AND THE OTHER 1/2 PAID FOR BY THE UTILITY, THE  
BALANCE WAS CONTRIBUTED BY DEVELOPERS

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### Water Services (Page W-16)

PG W-15 ALL OF THE SERVICES ADDED WERE CONTRIBUTED BY DEVELOPERS

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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)	356,256	1
<b>Total Sewage Operating Revenues</b>	<b>356,256</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	3,075	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>3,075</b>	
<b>Total Operating Revenues</b>	<b>359,331</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	198,595	8
Maintenance Expenses (831-834)	40,861	9
Customer Accounting & Collection Expenses (840-843)	12,957	10
Administrative and General Expenses (850-857)	18,992	11
<b>Total Operation and Maintenance Expenses</b>	<b>271,405</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	34,863	12
Amortization Expense (404)		13
Taxes (408)	4,518	14
<b>Total Other Operating Expenses</b>	<b>39,381</b>	
<b>Total Operating Expenses</b>	<b>310,786</b>	
<b>NET OPERATING INCOME</b>	<b>48,545</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	999	59,012	232,483	5
Commercial Revenues	136	23,702	78,673	6
Industrial Revenues	14	8,331	21,874	7
Revenues from Public Authorities	16	5,426	23,226	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,165</b>	<b>96,471</b>	<b>356,256</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>1,165</b>	<b>96,471</b>	<b>356,256</b>	

### HIGH STRENGTH CONTRIBUTORS

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

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

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
FORFEITED DISCOUNTS	3,075	1
<b>Total Customers Forfeited Discounts (631)</b>	<b>3,075</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		2
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		3
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		4
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		5
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		6
<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)	197,743	8
Transportation Expenses (828)	852	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>198,595</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	40,861	11
Maintenance of Collection System Pumping Equipment (832)		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>40,861</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	11,604	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,353	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>12,957</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	3,884	19
Office Supplies and Expenses (851)	2,336	20
Outside Services Employed (852)	6,179	21
Insurance Expense (853)	997	22
Employees Pensions and Benefits (854)	5,596	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)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
<b>Total Administrative and General Expenses</b>	<b>18,992</b>
 <b>Total Operation and Maintenance Expenses</b>	 <b>271,405</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		3,226	1
Local and School Tax Equivalent on Meters Charged by Water Department		598	2
PSC Remainder Assessment		694	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>4,518</u></b>	

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	148,034	51,769	6
Collecting Mains and Accessories (313)	1,856,069	285,272	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)	103,991		9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>2,108,094</b>	<b>337,041</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)	229,941		12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	110,500		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>340,441</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			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)			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>0</b>	<b>0</b>	<b>2,445,135</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 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>340,441</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)			28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)	37,286	17,002	34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>37,286</b>	<b>17,002</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,485,821</b>	<b>354,043</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>2,485,821</b>	<b>354,043</b>	
Common Other Utility Plant Allocated to Sewer Department			37
<b>Total utility plant</b>	<b>2,485,821</b>	<b>354,043</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)	5,586		48,702 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>5,586</b>	<b>0</b>	<b>48,702</b>
<b>Total utility plant in service directly assignable</b>	<b>5,586</b>	<b>0</b>	<b>2,834,278</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>5,586</b>	<b>0</b>	<b>2,834,278</b>
Common Other Utility Plant Allocated to Sewer Department			0 37
<b>Total utility plant</b>	<b>5,586</b>	<b>0</b>	<b>2,834,278</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				195		1
Sewer	6.000	821	104			925	140	2
<b>Total Utility</b>		<b>1,016</b>	<b>104</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				968
8.000	58,376	6,975			65,351
10.000	8,120	1,482			9,602
12.000	4,670				4,670
14.000	200				200
15.000	1,715				1,715
18.000	300				300
20.000	1,160				1,160
<b>Total Utility</b>	<b>75,509</b>	<b>8,457</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)

PG S-07 ALL OF THE SERVICES AND ALL OF THE COLLECTING MAINS WERE CONTRIBUTED BY DEVELOPERS

PG S-07 SEWER UTILITY PLANT IN SERVICE OTHER GENERAL EQUIPMENT, THE TOTAL ADDITIONS ARE AS FOLLOWS:

TRUCK	9349
INTERROGATOR	2984
SAFETY EQUIPMENT	4669
TOTAL	17002

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### Sewer Services (Page S-09)

PG S-09 ALL OF THE SERVICES ADDED WERE CONTRIBUTED BY DEVELOPERS

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### Sewer Mains (Page S-10)

PG S-10 ALL OF THE 8" AND 10" COLLECTION MAINS ADDED WERE CONTRIBUTED BY DEVELOPERS

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