



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: LAKELAND SANITARY DISTRICT #1

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Principal Office: P.O. BOX 289  
MINOCQUA, WI 54548

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For the Year Ended: DECEMBER 31, 1998

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

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

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



## 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
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>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02

**TABLE OF CONTENTS**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** P.O. BOX 289  
MINOCQUA, WI 54548

**When was utility organized?** 10/1/1975

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DAVID A IMLAH

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 289  
MINOCQUA, WI 54548

**Telephone:** (715) 356 - 4454

**Fax Number:** (715) 358 - 8830

**E-mail Address:**

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

**Name:** JEFFREY COHEN CPA

**Title:** OWNER

**Office Address:** COHEN & ASSOCIATES, CPA'S

P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** cohen@coredcs.com

**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:** JEFFREY COHEN CPA

**Title:** OWNER

**Office Address:** COHEN & ACCOCIATES, CPA'S

P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** cohen@coredcs.com

**Date of most recent audit report:** 2/17/1999

**Period covered by most recent audit:** DECEMBER 31, 1998

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MR DAVID A IMLAH

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 289  
MINOCQUA, WI 54548

**Telephone:** (715) 356 - 4454

**Fax Number:** (715) 358 - 8830

**E-mail Address:**

**Name of utility commission/committee:**

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

REUBEN AHLBORN, PRESIDENT  
JIM BRAUN, SECRETARY  
THOMAS WIPPERFURTH, TREASURER

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

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

**Date of Ordinance:**

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

**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)	298,336	278,327	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	168,805	150,196	2
Depreciation Expense (403)	58,064	48,373	3
Amortization Expense (404)	1,397	1,397	4
Taxes (408)	5,302	5,014	5
<b>Total Operating Expenses</b>	<b>233,568</b>	<b>204,980</b>	
<b>Net Operating Income</b>	<b>64,768</b>	<b>73,347</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>64,768</b>	<b>73,347</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)	108,384	123,807	9
Miscellaneous Nonoperating Income (421)	74,315	82,577	10
<b>Total Other Income</b>	<b>182,699</b>	<b>206,384</b>	
<b>Total Income</b>	<b>247,467</b>	<b>279,731</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>247,467</b>	<b>279,731</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	162,742	199,558	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>162,742</b>	<b>199,558</b>	
<b>Net Income</b>	<b>84,725</b>	<b>80,173</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	540,269	460,096	19
Balance Transferred from Income (433)	84,725	80,173	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	6,255	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>618,739</b>	<b>540,269</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>		
BANK AND LGIP INTEREST	70,267	4
SPECIAL ASSESSMENT INTEREST	38,117	5
<b>Total (Acct. 419):</b>	<b>108,384</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER	72,991	6
MISCELLANEOUS NONOPERATING INCOME	1,324	7
<b>Total (Acct. 421):</b>	<b>74,315</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
PRIOR YEAR REFUND	6,255	11
<b>Total (Acct. 435)--Debit:</b>	<b>6,255</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	298,336	0	0	0	298,336	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>298,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>298,336</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)	3,009,303	2,989,030	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	641,035	581,230	2
<b>Net Utility Plant</b>	<b>2,368,268</b>	<b>2,407,800</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	8,202,563	8,059,937	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,886,713	2,673,300	4
<b>Net Nonutility Property</b>	<b>5,315,850</b>	<b>5,386,637</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	605,135	706,839	6
Special Funds (125)	1,012,478	1,027,093	7
<b>Total Other Property and Investments</b>	<b>6,933,463</b>	<b>7,120,569</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	984,882	279,421	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,265	36,805	11
Other Accounts Receivable (143)	109,544	209,655	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,148	8,575	14
Materials and Supplies (150)	18,508	17,153	15
Prepayments (165)	10,341	10,677	16
Other Current and Accrued Assets (170)	44,544	48,957	17
<b>Total Current and Accrued Assets</b>	<b>1,210,232</b>	<b>611,243</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	187,511	72,488	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	279,210	235,673	20
<b>Total Deferred Debits</b>	<b>466,721</b>	<b>308,161</b>	
<b>Total Assets and Other Debits</b>	<b>10,978,684</b>	<b>10,447,773</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)	1,870,202	1,725,202	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	618,739	540,269	23
<b>Total Proprietary Capital</b>	<b>2,488,941</b>	<b>2,265,471</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	3,970,000	3,415,000	26
<b>Total Long-Term Debt</b>	<b>3,970,000</b>	<b>3,415,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	46,019	237,283	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	4,656	31
Interest Accrued (237)	32,962	59,613	32
Other Current and Accrued Liabilities (238)		1,558	33
<b>Total Current and Accrued Liabilities</b>	<b>78,981</b>	<b>303,110</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	31,600	179,000	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>31,600</b>	<b>179,000</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)	4,409,162	4,285,192	38
<b>Total Liabilities and Other Credits</b>	<b>10,978,684</b>	<b>10,447,773</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)	2,966,795	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	42,508				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>3,009,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	641,035	0	0	0	9
<b>Total Accumulated Provision</b>	<b>641,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,368,268</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	581,230				<b>581,230</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	58,064				<b>58,064</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<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>
CORRECTION PRIOR YEAR	2,921				<b>2,921</b>	<b>12</b>
<b>Total credits</b>	<b>60,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,985</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,180				<b>1,180</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>1,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,180</b>	<b>19</b>
<b>Balance End of Year</b>	<b>641,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>641,035</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	8,059,937	501,431	358,805	<b>8,202,563</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>8,059,937</b>	<b>501,431</b>	<b>358,805</b>	<b>8,202,563</b>	
Less accum. prov. depr. & amort. (122)	2,673,300	214,583	1,170	<b>2,886,713</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>5,386,637</b>	<b>286,848</b>	<b>357,635</b>	<b>5,315,850</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	13,036	11,870
Sewer utility	5,472	5,283
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>18,508</u>	<u>17,153</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>				
GO 12-98 ISSUE	0	428	127,475	1
GO 7-93 ISSUE	2,793	428	24,205	2
GO 7-94 ISSUE	4,687	428	17,186	3
GO PROMISSORY NOTES	4,972	428	18,645	4
<b>Total</b>			<b>187,511</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**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	1,725,202	1
<b>Changes during year (explain):</b>		
TAX LEVY	145,000	2
<b>Balance end of year</b>	<u><u>1,870,202</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

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

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>Other Long-Term Debt (224)</b>					
GO BONDS 7-94	07/01/1994	09/01/2007	6.75%	420,000	<b>1</b>
GO NOTES	05/01/1987	10/01/2002	5.30%	0	<b>2</b>
GO NOTES	12/01/1998	09/01/2008	3.95%	2,610,000	<b>3</b>
GO PROMISSORY NOTES 8-96	08/01/1996	09/01/2002	5.18%	0	<b>4</b>
GO BONDS 7-93	07/01/1993	09/01/2007	4.60%	940,000	<b>5</b>
<b>Total for Account 224</b>				<b><u>3,970,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	4,656	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>0</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,216	7
PSC Remainder Assessment	440	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>4,656</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>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
GO BONDS 7-93	17,856	51,888	53,568	16,176	3
GO BONDS 7-94	10,235	29,580	30,705	9,110	4
GO NOTES	10,539	31,616	42,155	0	5
GO NOTES 12-98		7,676		7,676	6
GO PROMISSORY NOTES 8-96	20,983	41,982	62,965	0	7
<b>Subtotal</b>	<b>59,613</b>	<b>162,742</b>	<b>189,393</b>	<b>32,962</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>59,613</b>	<b>162,742</b>	<b>189,393</b>	<b>32,962</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	1,216,110	0	0	3,069,082	0	<b>4,285,192</b>	1
<b>Add credits during year:</b>							
For Services	3,425			205,012		<b>208,437</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
AMORTIZATION OF GRANT				84,467		<b>84,467</b>	5
<b>Balance End of Year</b>	<b>1,219,535</b>	<b>0</b>	<b>0</b>	<b>3,189,627</b>	<b>0</b>	<b>4,409,162</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>		
SPECIAL ASSESSMENTS RECEIVABLE	605,135	2
<b>Total (Acct. 124):</b>	<b>605,135</b>	
<b>Special Funds (125):</b>		
JOINT UTILITY SINKING FUND	435,963	3
EQUIPMENT REPLACEMENT FUND	366,098	4
WWTP PROJECT FUNDS	168,146	5
VEHICLE FUND	42,271	6
<b>Total (Acct. 125):</b>	<b>1,012,478</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	36,265	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>36,265</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	103,216	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	6,328	14
<b>Total (Acct. 143):</b>	<b>109,544</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM TOWNS	6,148	15
<b>Total (Acct. 145):</b>	<b>6,148</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	10,341	16
<b>Total (Acct. 165):</b>	<b>10,341</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<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>		
DEFERRED DEBITS	279,210	18
<b>Total (Acct. 183):</b>	<b>279,210</b>	
<b>Payables to Municipality (233):</b>		
NONE		19
<b>Total (Acct. 233):</b>	<b>0</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	2,956,659	0	0	0	2,956,659	1
Materials and Supplies	12,453	0	0	0	12,453	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	611,132	0	0	0	611,132	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,217,822	0	0	0	1,217,822	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,140,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,140,158</b>	
Net Operating Income	64,768	0	0	0	64,768	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.68%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.68%</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	1,797,702	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	579,504	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,377,206</b>	
<b>Net Income</b>		
Net Income	84,725	5
<b>Percent Return on Proprietary Capital</b>	<b>3.56%</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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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

CORRECTION PRIOR YEAR AMOUNT IS CORRECTING ACCUMULATED DEPRECIATION FOR  
ERROR IN PRIOR YEAR BALANCE.

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## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership (Page iv)

July 28, 1999

Mr. David A. Imlah, Superintendent  
Lakeland Sanitary District No. 1  
P.O. Box 289  
Minocqua, WI 54548-0289

1998 Analytical Review DWCCA-2985-PJL

Dear Mr. Imlah:

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 while you report in the footnotes for the Water Services schedule on page W-16 that the services added during the year were paid for with cash reserves, there are contributions in aid of construction for water services reported in column (b) of Account 271 on page F-17. Please explain.
2. Amortization of the balance in Account 181, Unamortized Debt Discount and Expense, should be charged to Account 428, Amortization of Debt Discount and Expense, rather than Account 404, Amortization Expense. Please note this for future reference.
3. The head note to page F-18 states that amounts should be described fully using other than account titles. There is a balance of \$279,210 reported in Account 183, Other Deferred Debits, without a suitable description. Please provide an analysis of the \$279,210 balance in Account 183 and indicate what plans you have for disposition of the balance.

Columns (b) and (c) of page F-11 reports that a total of \$12,452 of amortization of debt discount and expense was charged to Account 428. However, there is no balance reported in Account 428 on page F-1, line 14, rather the \$12,452 was distributed to the water and sewer operating income statements in Account 404, Amortization Expense (\$1,397 to water and \$11,056 to sewer, with \$1 rounding error). Beginning with the 1999 annual report, amortization of debt discount and expense should be charged to Account 428 and would then be reported on page F-1, line 14.

4. During our review, we noted that while there were no water services reported as removed or permanently disconnected during the year in column (e) on page W-16, there were dollars reported as retirements during the year for Account 345 in the Water Utility Plant in Services schedule on page W-8. Please explain.

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## FINANCIAL SECTION FOOTNOTES

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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\analytical review letters\July 28 1999 rev letters L.doc

cc: Mr. Reuben Ahlborn, President

Response received 8/17/99.

#1 & #4, a 1" & a 1 1/2" should be shown as both added and retired.

#2, noted, used a/c 404 by mistake.

#3, detail provided for 7 projects to be completed in 1999.

Review closed.

PJL

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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)	295,925	1
<b>Total Sales of Water</b>	<b>295,925</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,141	2
Other Water Revenues (474)	1,270	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,411</b>	
<b>Total Operating Revenues</b>	<b>298,336</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	95,188	5
General Operating Expenses (680-690)	73,617	6
<b>Total Operation and Maintenance Expenses</b>	<b>168,805</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	58,064	7
Amortization Expense (404)	1,397	8
Taxes (408)	5,302	9
<b>Total Other Operating Expenses</b>	<b>64,763</b>	
<b>Total Operating Expenses</b>	<b>233,568</b>	
<b>NET OPERATING INCOME</b>	<b>64,768</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	568	20,763	60,190	4
Commercial	362	64,850	108,335	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>930</b>	<b>85,613</b>	<b>168,525</b>	
Private Fire Protection Service (462)	10		3,684	7
Public Fire Protection Service (463)	3		81,308	8
Other Sales to Public Authorities (464)	48	36,304	42,408	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>991</b>	<b>121,917</b>	<b>295,925</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)	81,308	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>81,308</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,141	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,141</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
OTHER WATER REVENUES	1,270	8
<b>Total Other Water Revenues (474)</b>	<b>1,270</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)	30,846	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,103	3
Chemicals (630)		4
Supplies and Expenses (640)	11,958	5
Repairs of Water Plant (650)	37,627	6
Transportation Expenses (660)	2,654	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>95,188</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	31,807	8
Office Supplies and Expenses (681)	5,165	9
Outside Services Employed (682)	4,448	10
Insurance Expense (684)	9,374	11
Employees Pensions and Benefits (686)	18,132	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	4,691	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>73,617</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>168,805</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		4,862	3
PSC Remainder Assessment		440	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>5,302</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)	21,691		4
Structures and Improvements (311)	38,657		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	100,962		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,468		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>167,778</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,277		12
Structures and Improvements (321)	10,119		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,576		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,698		20
<b>Total Pumping Plant</b>	<b>124,670</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)	18,424		24
Structures and Improvements (341)	7,314		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)			21,691 4
Structures and Improvements (311)			38,657 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			100,962 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			6,468 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>167,778</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			2,277 12
Structures and Improvements (321)			10,119 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			102,576 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			9,698 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>124,670</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)			18,424 24
Structures and Improvements (341)			7,314 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)	438,885		<b>26</b>
Transmission and Distribution Mains (343)	1,389,832	2,581	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	296,332	3,051	<b>29</b>
Meters (346)	103,475	8,024	<b>30</b>
Hydrants (348)	115,095		<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,369,357</b>	<b>13,656</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	198,721		<b>34</b>
Office Furniture and Equipment (372)	16,128	754	<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	43,665		<b>37</b>
Other General Equipment (379)	25,354	4,123	<b>38</b>
Other Tangible Property (390)	850		<b>39</b>
<b>Total General Plant</b>	<b>284,718</b>	<b>4,877</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,946,523</b>	<b>18,533</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>2,946,523</b>	<b>18,533</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)			438,885 26
Transmission and Distribution Mains (343)		579	1,392,992 27
Fire Mains (344)			0 28
Services (345)	50	1,650	300,983 29
Meters (346)	570	440	111,369 30
Hydrants (348)		250	115,345 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>620</b>	<b>2,919</b>	<b>2,385,312</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			198,721 34
Office Furniture and Equipment (372)			16,882 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)	560		43,105 37
Other General Equipment (379)			29,477 38
Other Tangible Property (390)			850 39
<b>Total General Plant</b>	<b>560</b>	<b>0</b>	<b>289,035</b>
<b>Total utility plant in service directly assignable</b>	<b>1,180</b>	<b>2,919</b>	<b>2,966,795</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,180</b>	<b>2,919</b>	<b>2,966,795</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			10,895	10,895	1
February			9,980	9,980	2
March			9,890	9,890	3
April			9,980	9,980	4
May			14,140	14,140	5
June			14,155	14,155	6
July			19,915	19,915	7
August			17,695	17,695	8
September			14,710	14,710	9
October			11,175	11,175	10
November			8,940	8,940	11
December			9,110	9,110	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>150,585</b>	<b>150,585</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,978	13
Less: Other utility use				5,853	14
Other utility use explanation:					15
TRICKLE 2170, TOWER FLUSHING & TRICKLE 316, LEAKAGE 200, DISTRICT USE & CONSTRUCTION 3167.					
Water pumped into distribution system				140,754	16
Less: Water sold				121,917	17
Losses and unaccounted for				18,837	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				905	21
Date of maximum: 7/29/1998					22
Cause of maximum:					23
EXCESSIVE SPRINKLING DUE TO DRY CONDITIONS & HUGE TOURIST POPULATION.					
Minimum gallons pumped by all methods in any one day during reporting year				185	24
Date of minimum: 4/27/1998					25
Total KWH used for pumping for the year				165,074	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>	
325 MANITOWISH STREET	3	95	30	1,080,000	Yes	<b>1</b>
622 CEDAR STREET	4	90	20	1,584,000	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	3	4	1
Location	325 MANITOWISH STREET	622 CEDAR STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE	JACUZZI	5
Year Installed	1963	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	1,100	8
Pump Motor or Standby Engine Mfr	US	GE	10
Year Installed	1963	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	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	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	<b>3</b>
Year constructed	1963	1994	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	170	170	<b>6</b>
Total capacity in gallons	75,000	300,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>10</b>
Filters, type (gravity, pressure, other, none)			<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>12</b>
Is a corrosion control chemical used (yes, no)?			<b>13</b>
Is water fluoridated (yes, no)?			<b>14</b>

### 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	1.000	280	0	0	0	<b>280</b>	<b>1</b>
M	D	1.500	220	0	0	0	<b>220</b>	<b>2</b>
M	D	2.000	892	0	0	0	<b>892</b>	<b>3</b>
M	D	4.000	2,914	0	0	0	<b>2,914</b>	<b>4</b>
M	D	6.000	43,888	0	0	0	<b>43,888</b>	<b>5</b>
M	D	8.000	33,532	80	0	0	<b>33,612</b>	<b>6</b>
M	D	10.000	13,463	0	0	0	<b>13,463</b>	<b>7</b>
M	D	12.000	308	0	0	0	<b>308</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>95,497</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>95,577</b>	
<b>Total Utility</b>			<b>95,497</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>95,577</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	660	0	0	0	660		1
M	1.000	163	1	1	0	163		2
M	1.500	45	1	1	0	45		3
M	2.000	30	1	0	0	31		4
M	3.000	3	0	0	0	3		5
M	4.000	5	0	0	0	5		6
M	6.000	8	1	0	0	9		7
<b>Total Utility</b>		<b>914</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>916</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	975	36	57	0	954	78	1
1.000	52	5	8	0	49	8	2
1.500	56	1	4	0	53	6	3
2.000	40	0	6	0	34	7	4
3.000	5	1	2	0	4	1	5
4.000	1	0	0	0	1	1	6
6.000	1	0	0	0	1	1	7
8.000	0	1			1	1	8
<b>Total:</b>	<b>1,130</b>	<b>44</b>	<b>77</b>	<b>0</b>	<b>1,097</b>	<b>103</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	610	286	0	25	0	33	954	1
1.000	1	46	0	2	0	0	49	2
1.500	1	42	0	7	0	3	53	3
2.000	0	19	0	13	0	2	34	4
3.000	0	0	0	2	0	2	4	5
4.000	0	0	0	1	0	0	1	6
6.000	0	0	0	1	0	0	1	7
8.000					1		1	8
<b>Total:</b>	<b>612</b>	<b>393</b>	<b>0</b>	<b>51</b>	<b>1</b>	<b>40</b>	<b>1,097</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	146				146	2
<b>Total Fire Hydrants</b>	<b>146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	146
Number of distribution system valves end of year:	214
Number of distribution valves operated during year:	103

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## WATER OPERATING SECTION FOOTNOTES

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

THE INCREASE IN THE REPAIRS OF WATER PLANT (650) EXPENSE IS DUE TO CLEANING THE WATER TOWER IN 1998.

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

ADJUSTMENTS TO TRANSMISSION AND DISTRIBUTION PLANT, SHOWN IN COLUMN F, ARE TO CORRECT ERRORS IN PRIOR YEAR BALANCES.

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### Water Mains (Page W-15)

WATER MAINS ADDED DURING 1998 WERE PAID FROM CASH RESERVES.

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### Water Services (Page W-16)

THE WATER SERVICES ADDED DURING 1998 WERE PAID FROM CASH RESERVES.

Per letter from utility, added one 1" service & one 1 1/2" and retired same.  
PJL

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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)	525,991	1
<b>Total Sewage Operating Revenues</b>	<b>525,991</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	2,189	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	1,075	6
Amortization of Construction Grants (636)	84,467	7
<b>Total Other Operating Revenues</b>	<b>87,731</b>	
<b>Total Operating Revenues</b>	<b>613,722</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	122,023	8
Maintenance Expenses (831-834)	88,145	9
Customer Accounting & Collection Expenses (840-843)	11,714	10
Administrative and General Expenses (850-857)	84,050	11
<b>Total Operation and Maintenance Expenses</b>	<b>305,932</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	214,583	12
Amortization Expense (404)	11,056	13
Taxes (408)	9,160	14
<b>Total Other Operating Expenses</b>	<b>234,799</b>	
<b>Total Operating Expenses</b>	<b>540,731</b>	
<b>NET OPERATING INCOME</b>	<b>72,991</b>	

### SEWAGE OPERATING REVENUES

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
  
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

<b>Particulars</b> <b>(a)</b>	<b>Average No. Customers</b> <b>(b)</b>	<b>Thousands of Gallons Billed</b> <b>(c)</b>	<b>Amounts</b> <b>(d)</b>
<b>Operating Revenues</b>			

NONE

### 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.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,189	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>2,189</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>		
MISCELLANEOUS OPERATING REVENUES	1,075	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>1,075</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZATION OF CONSTRUCTION GRANT	84,467	7
<b>Total Amortization of Construction Grants (636)</b>	<b>84,467</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)	16,589	1
Power and Fuel for Pumping (821)	10,144	2
Power and Fuel for Aeration Equipment (822)	22,849	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	23,291	5
Sludge Conditioning Chemicals (825)	20,186	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	24,232	8
Transportation Expenses (828)	4,732	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>122,023</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	5,562	11
Maintenance of Collection System Pumping Equipment (832)	14,024	12
Maintenance of Treatment and Disposal Plant Equipment (833)	68,559	13
Maintenance of General Plant Structures and Equipment (834)		14
<b>Total Maintenance Expenses</b>	<b>88,145</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	8,424	15
Flat Rate Inspections (841)		16
Meter Reading (842)	3,290	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>11,714</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	23,383	19
Office Supplies and Expenses (851)	5,430	20
Outside Services Employed (852)	7,951	21
Insurance Expense (853)	9,374	22
Employees Pensions and Benefits (854)	34,701	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)	3,211	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>84,050</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>305,932</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		9,160	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>9,160</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 other than accounts 391.1 and 397.1, 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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	13,774		5
Service Connections, Traps, and Accessories (312)	195,172	70,717	6
Collecting Mains and Accessories (313)	1,833,509	34,263	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	306,804	124,587	9
Other Collecting System Equipment (316)	1,093		10
<b>Total Collection System</b>	<b>2,350,502</b>	<b>229,567</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	11,020		11
Structures and Improvements (321)	36,750		12
Receiving Wells (322)	127,228	8,270	13
Electric Pumping Equipment (323)	579,593		14
Other Power Pumping Equipment (324)	0	12,775	15
Miscellaneous Pumping Equipment (325)	1,692		16
<b>Total Collection System Pumping Installations</b>	<b>756,283</b>	<b>21,045</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	19,902		17
Structures and Improvements (331)	603,606		18
Preliminary Treatment Equipment (332)	107,685		19
Primary Treatment Equipment (333)	115,916		20
Secondary Treatment Equipment (334)	1,034,654		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	121,250		23
Sludge Treatment and Disposal Equipment (337)	1,037,179		24
Plant Site Piping (338)	313,943		25
Flow Metering and Monitoring Equipment (339)	7,918		26
Outfall Sewer Pipes (340)	20,708		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)			150	4
Structures and Improvements (311)			13,774	5
Service Connections, Traps, and Accessories (312)	75		265,814	6
Collecting Mains and Accessories (313)	254		1,867,518	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			431,391	9
Other Collecting System Equipment (316)			1,093	10
<b>Total Collection System</b>	<b>329</b>	<b>0</b>	<b>2,579,740</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			11,020	11
Structures and Improvements (321)			36,750	12
Receiving Wells (322)			135,498	13
Electric Pumping Equipment (323)			579,593	14
Other Power Pumping Equipment (324)			12,775	15
Miscellaneous Pumping Equipment (325)			1,692	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>777,328</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			19,902	17
Structures and Improvements (331)			603,606	18
Preliminary Treatment Equipment (332)			107,685	19
Primary Treatment Equipment (333)			115,916	20
Secondary Treatment Equipment (334)			1,034,654	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			121,250	23
Sludge Treatment and Disposal Equipment (337)			1,037,179	24
Plant Site Piping (338)			313,943	25
Flow Metering and Monitoring Equipment (339)			7,918	26
Outfall Sewer Pipes (340)			20,708	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 other than accounts 391.1 and 397.1, 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>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	39,229		28
<b>Total Treatment and Disposal Plant</b>	<b>3,421,990</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	951		29
Structures and Improvements (371)	200,336		30
Office Furniture and Equipment (372)	18,880	754	31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	50,808		33
Other General Equipment (379)	193,584	28,156	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>464,559</b>	<b>28,910</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,993,334</b>	<b>279,522</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>6,993,334</b>	<b>279,522</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)			39,229 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>3,421,990</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			951 29
Structures and Improvements (371)			200,336 30
Office Furniture and Equipment (372)			19,634 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			50,808 33
Other General Equipment (379)	840		220,900 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>840</b>	<b>0</b>	<b>492,629</b>
<b>Total utility plant in service directly assignable</b>	<b>1,169</b>	<b>0</b>	<b>7,271,687</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>1,169</b>	<b>0</b>	<b>7,271,687</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	2.000	10	15	0	0	25		1
Sewer	4.000	951	0	3	0	948		2
Sewer	6.000	55	0	0	0	55		3
Sewer	8.000	4	0	0	0	4		4
<b>Total Utility</b>		<b>1,020</b>	<b>15</b>	<b>3</b>	<b>0</b>	<b>1,032</b>	<b>0</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)	
2.000	1,029	6,211	0	0	7,240	1
4.000	1,233	0	0	0	1,233	2
6.000	405	0	0	0	405	3
8.000	61,158	304	74	0	61,388	4
10.000	10,691	180	180	0	10,691	5
12.000	2,622	0	0	0	2,622	6
<b>Total Utility</b>	<b>77,138</b>	<b>6,695</b>	<b>254</b>	<b>0</b>	<b>83,579</b>	