



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

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For the Year Ended: DECEMBER 31, 2000

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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.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** COLFAX MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

**When was utility organized?** 12/31/1959

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JOHN JAHR  
**Title:** VILLAGE CLERK-TREASURER

**Office Address:**  
613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

**Telephone:** (715) 962 - 3311

**Fax Number:** (715) 962 - 3311

**E-mail Address:**

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

**Name:** ERIC M. DAVIDSON CPA  
**Title:** SUPERVISOR

**Office Address:** W.J. BAUMAN ASSOCIATES, LTD.  
1128 OAKRIDGE DRIVE  
P.O. BOX 1225  
EAU CLAIRE, WI 54702

**Telephone:** (715) 834 - 2001

**Fax Number:** (715) 834 - 2774

**E-mail Address:** ericdavidson@wjbcpa.com

**President, chairman, or head of utility commission/board or committee:**

**Name:** GUSTAVE J. FEHR  
**Title:** VILLAGE TRUSTEE

**Office Address:**  
613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

**Telephone:** (715) 962 - 3311

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** ERIC M. DAVIDSON CPA

**Title:** SUPERVISOR

**Office Address:** W.J. BAUMAN ASSOCIATES, LTD.

1128 OAKRIDGE DRIVE

P.O. BOX 1225

EAU CLAIRE, WI 54702

**Telephone:** (715) 834 - 2001

**Fax Number:** (715) 834 - 2774

**E-mail Address:** ericdavidson@wjbcpa.com

**Date of most recent audit report:** 2/23/2001

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2000

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

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**Name:** MR MICHAEL R. BOYD

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**Telephone:** (715) 962 - 4441

**Fax Number:** (715) 962 - 3311

**E-mail Address:** colfax@pressenter.com

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**Name of utility commission/committee:**

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

MR GUSTAVE J. FEHR

MR RICHARD JOHNSON

MR PAUL WITTROCK

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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. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 12/31/195

**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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## IDENTIFICATION AND OWNERSHIP

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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)	297,279	293,596	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	136,670	128,931	2
Depreciation Expense (403)	65,417	64,916	3
Amortization Expense (404)	0	0	4
Taxes (408)	39,717	42,481	5
<b>Total Operating Expenses</b>	<b>241,804</b>	<b>236,328</b>	
<b>Net Operating Income</b>	<b>55,475</b>	<b>57,268</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>55,475</b>	<b>57,268</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)	17,798	11,646	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>17,798</b>	<b>11,646</b>	
<b>Total Income</b>	<b>73,273</b>	<b>68,914</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>73,273</b>	<b>68,914</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	3,833	5,084	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
<b>Total Interest Charges</b>	<b>3,833</b>	<b>5,084</b>	
<b>Net Income</b>	<b>69,440</b>	<b>63,830</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	580,341	497,499	19
Balance Transferred from Income (433)	69,440	63,830	20
Miscellaneous Credits to Surplus (434)	0	37,974	21
Miscellaneous Debits to Surplus--Debit (435)	0	16,846	22
Appropriations of Surplus--Debit (436)	2,334	2,116	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>647,447</b>	<b>580,341</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>		
WATER UTILITY	5,343	4
SEWER UTILITY	12,455	5
<b>Total (Acct. 419):</b>	<b>17,798</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	2,334	11
<b>Total (Acct. 436)--Debit:</b>	<b>2,334</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					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	185,008	0	112,271	0	<b>297,279</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,064				<b>1,064</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>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>183,944</b>	<b>0</b>	<b>112,271</b>	<b>0</b>	<b>296,215</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,125,216	3,095,210	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	816,167	767,194	<b>2</b>
<b>Net Utility Plant</b>	<b>2,309,049</b>	<b>2,328,016</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,493	2,908	<b>6</b>
Special Funds (125)	180,228	170,384	<b>7</b>
<b>Total Other Property and Investments</b>	<b>182,721</b>	<b>173,292</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	217,109	128,289	<b>8</b>
Temporary Cash Investments (132)		0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	65,150	65,818	<b>11</b>
Other Accounts Receivable (143)	46	1,500	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	77,949	77,239	<b>14</b>
Materials and Supplies (150)	10,768	11,076	<b>15</b>
Prepayments (165)	2,131	2,324	<b>16</b>
Other Current and Accrued Assets (170)	3,315	1,894	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>376,468</b>	<b>288,140</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,868,238</b>	<b>2,789,448</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)	1,312,811	1,312,811	<b>21</b>
Appropriated Earned Surplus (215)	71,697	69,363	<b>22</b>
Unappropriated Earned Surplus (216)	647,447	580,341	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,031,955</b>	<b>1,962,515</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	60,000	85,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>60,000</b>	<b>85,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	4,590	5,051	<b>28</b>
Payables to Municipality (233)	42,914	7,686	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	1,000	1,417	<b>32</b>
Other Current and Accrued Liabilities (238)		0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>48,504</b>	<b>14,154</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)		0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)		0	<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)	727,779	727,779	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,868,238</b>	<b>2,789,448</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)	1,822,841	1,302,375	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,822,841	1,302,375	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	277,477	538,690	0	0	9
<b>Total Accumulated Provision</b>	277,477	538,690	0	0	
<b>Net Utility Plant</b>	1,545,364	763,685	0	0	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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>	251,817	515,377			767,194	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	36,070	29,347			65,417	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	672	(672)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	88	88			176	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>36,830</b>	<b>28,763</b>	<b>0</b>	<b>0</b>	<b>65,593</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	10,722	5,197			15,919	15
Cost of removal	448	253			701	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>11,170</b>	<b>5,450</b>	<b>0</b>	<b>0</b>	<b>16,620</b>	<b>19</b>
<b>Balance End of Year</b>	<b>277,477</b>	<b>538,690</b>	<b>0</b>	<b>0</b>	<b>816,167</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				21
If yes, what is the rate?	2.04%	2.40%				22

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

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	10,768	11,076 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>10,768</u>	<u>11,076</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,312,811	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>1,312,811</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)	
SEWER MORTGAGE REVENUE BONDS	09/22/1982	09/01/2002	5.00%	60,000	1
<b>Total Bonds (Account 221):</b>				<b>60,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	38,078	2
Charged electric department expense		3
Charged sewer department expense	1,639	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>39,717</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,919	7
PSC Remainder Assessment	433	8
<b>Other (explain):</b>		
PROPERTY TAX EQUIVALENT	36,365	9
<b>Total payments and other debits</b>	<u>39,717</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>					
SEWER MORTGAGE REVENUE BONDS	1,417	3,833	4,250	1,000	1
<b>Subtotal</b>	<b>1,417</b>	<b>3,833</b>	<b>4,250</b>	<b>1,000</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>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,417</b>	<b>3,833</b>	<b>4,250</b>	<b>1,000</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	381,153	0	0	346,626	0	<b>727,779</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>381,153</b>	<b>0</b>	<b>0</b>	<b>346,626</b>	<b>0</b>	<b>727,779</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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>		
DEFERRED SEWER ASSESSMENTS TO BE PLACED ON FUTURE TAX ROLLS	2,493	2
<b>Total (Acct. 124):</b>	<b>2,493</b>	
<b>Special Funds (125):</b>		
C.D. BOND AND INTEREST SINKING FUND ON REVENUE BONDS	43,023	3
SEWER SYSTEM CONSTRUCTION - C.D.	55,533	4
BOND AND INTEREST FUND - LAGOON	22,890	5
DEPRECIATION FUND - LAGOON	39,074	6
LAGOON EQUIPMENT REPLACEMENT FUND	19,708	7
<b>Total (Acct. 125):</b>	<b>180,228</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	31,870	9
Electric		10
Sewer (Regulated)	29,406	11
<b>Other (specify):</b>		
RECYCLING FEES TO BE COLLECTED ON BEHALF OF THE MUNICIPALITY	3,874	12
<b>Total (Acct. 142):</b>	<b>65,150</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISC. ACCOUNT RECEIVABLE	46	15
<b>Total (Acct. 143):</b>	<b>46</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION CHARGE	63,262	16
4TH QUARTER 1999 RECYCLING CHARGE DUE TO MUNICIPALITY	3,277	17
2000 SANITARY SEWER CHARGE	2,000	18
DELINQUENT USER FEES PLACED ON TAX ROLL	8,791	19
SPECIAL ASSESSMENTS PLACED ON THE TAX ROLL	619	20
<b>Total (Acct. 145):</b>	<b>77,949</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,131	21
<b>Total (Acct. 165):</b>	<b>2,131</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
4TH QUARTER RECYCLING FEES DUE TO THE MUNICIPALITY	3,593	24
AMOUNTS DUE TO GENERAL FUND FOR ASH STREET PROJECT COSTS	2,919	25
2000 PROPERTY TAX EQUIVALENT	36,365	26
FORFEITED DISCOUNTS - RECYCLING	37	27
<b>Total (Acct. 233):</b>	<b>42,914</b>	
<b>Other Deferred Credits (253):</b>		
NONE		28
<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	1,810,045	0	1,300,168	0	3,110,213	1
Materials and Supplies	10,922	0	0	0	10,922	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	264,647	0	527,033	0	791,680	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	381,153	0	346,626	0	727,779	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,175,167</b>	<b>0</b>	<b>426,509</b>	<b>0</b>	<b>1,601,676</b>	
Net Operating Income	40,740	0	14,735	0	55,475	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.47%</b>	<b>N/A</b>	<b>3.45%</b>	<b>N/A</b>	<b>3.46%</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	1,312,811	1
Appropriated Earned Surplus	70,530	2
Unappropriated Earned Surplus	613,894	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,997,235</b>	
<b>Net Income</b>		
Net Income	69,440	5
<b>Percent Return on Proprietary Capital</b>	<b>3.48%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

N/A

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

N/A

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**5. Obligations incurred or assumed, excluding commercial paper.**

N/A

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

### FINANCIAL SECTION FOOTNOTES

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#### Identification and Ownership - Contacts (Page iv)

September 14, 2001

Mr. John Jahr, Village Clerk-Treasurer  
Colfax Municipal Water and Sewer Utility  
613 Main Street  
P.O. Box 417  
Colfax, WI 54730-0417

2000 Analytical Review DWCCA-1270-ELE

Dear Mr. Jahr:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. Page iv indicates that sewer service is rendered by the utility, and sewer's share of depreciation is reported in Account 110 and sewer's share of the return is reported on page W-4, Account 474. Please explain why sewer's share of water meter taxes is not reported on page W-6, Account 408.
2. Six-inch meters and larger in use are to be tested annually. Please explain why the three 6-inch public authority meters reported on page W-17 were not tested in 2000.

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) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Reponse received: 9/18/01 ele:

1. Will be reported in 408 in future (was in a/c 856)
  2. Will test 6" and larger annually in future
-

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	182,823	1
<b>Total Sales of Water</b>	<b>182,823</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,121	2
Other Water Revenues (474)	1,064	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,185</b>	
<b>Total Operating Revenues</b>	<b>185,008</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	43,108	5
General Operating Expenses (680-690)	27,012	6
<b>Total Operation and Maintenance Expenses</b>	<b>70,120</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	36,070	7
Amortization Expense (404)	0	8
Taxes (408)	38,078	9
<b>Total Other Operating Expenses</b>	<b>74,148</b>	
<b>Total Operating Expenses</b>	<b>144,268</b>	
<b>NET OPERATING INCOME</b>	<b>40,740</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	11	124	607	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>11</b>	<b>124</b>	<b>607</b>	
Metered Sales to General Customers (461)				
Residential	370	17,410	78,210	4
Commercial	61	6,431	23,754	5
Industrial	3	2,212	4,315	6
<b>Total Metered Sales to General Customers (461)</b>	<b>434</b>	<b>26,053</b>	<b>106,279</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,262	8
Other Sales to Public Authorities (464)	11	3,835	12,675	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>457</b>	<b>30,012</b>	<b>182,823</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)	63,262	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>63,262</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,121	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,121</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,064	7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,064</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)	11,970	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	6,501	3
Chemicals (630)	4,115	4
Supplies and Expenses (640)	3,547	5
Repairs of Water Plant (650)	16,093	6
Transportation Expenses (660)	882	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>43,108</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,864	8
Office Supplies and Expenses (681)	1,058	9
Outside Services Employed (682)	3,468	10
Insurance Expense (684)	3,684	11
Employees Pensions and Benefits (686)	11,489	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	449	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>27,012</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>70,120</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	100% ALLOCATED TO WATER DEPARTMENT	36,365	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>36,365</b>	
Social Security	BASED ON WAGES ALLOCATED TO EACH DEPARTMENT	1,441	3
PSC Remainder Assessment	BASED ON PROPORTION OF WATER AND SEWER REVENUES	272	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>38,078</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). 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			Dunn				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.197545				3
County tax rate	mills		8.045266				4
Local tax rate	mills		10.998761				5
School tax rate	mills		8.216745				6
Voc. school tax rate	mills		1.729306				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.187623</b>				10
Less: state credit	mills		1.508039				11
<b>Net tax rate</b>	mills		<b>27.679584</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.998761</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.946051</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.944812</b>				17
<b>Total Tax Rate</b>	mills		<b>29.187623</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.717592</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.679584</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.862655</b>				21
Utility Plant, Jan. 1	\$	<b>1,797,249</b>	1,797,249				22
Materials & Supplies	\$	<b>11,076</b>	11,076				23
<b>Subtotal</b>	\$	<b>1,808,325</b>	<b>1,808,325</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,808,325</b>	<b>1,808,325</b>				26
Assessment Ratio	dec.		1.012429				27
<b>Assessed Value</b>	\$	<b>1,830,801</b>	<b>1,830,801</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.862655</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>36,365</b>	<b>36,365</b>				30
Tax Equivalent per 1994 PSC Report	\$	14,852					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>36,365</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)	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)	8,403		4
Structures and Improvements (311)	23,223		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,480		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>154,106</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,382		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	62,677	15,904	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,228		20
<b>Total Pumping Plant</b>	<b>79,287</b>	<b>15,904</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,722		23
<b>Total Water Treatment Plant</b>	<b>4,722</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	555		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			8,403 4
Structures and Improvements (311)			23,223 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			122,480 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>154,106</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			14,382 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	1,000		77,581 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,228 20
<b>Total Pumping Plant</b>	<b>1,000</b>	<b>0</b>	<b>94,191</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,722 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,722</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			555 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)	439,131		<b>26</b>
Transmission and Distribution Mains (343)	802,733	12,973	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	165,455	5,828	<b>29</b>
Meters (346)	37,931	1,609	<b>30</b>
Hydrants (348)	91,252		<b>31</b>
Other Transmission and Distribution Plant (349)	1,466		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,538,523</b>	<b>20,410</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	522		<b>35</b>
Computer Equipment (372.1)	4,807		<b>36</b>
Transportation Equipment (373)	9,941		<b>37</b>
Other General Equipment (379)	5,341		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>20,611</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,797,249</b>	<b>36,314</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,797,249</b>	<b>36,314</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)			439,131 26
Transmission and Distribution Mains (343)	7,346		808,360 27
Fire Mains (344)			0 28
Services (345)	1,471		169,812 29
Meters (346)	683		38,857 30
Hydrants (348)			91,252 31
Other Transmission and Distribution Plant (349)			1,466 32
<b>Total Transmission and Distribution Plant</b>	<b>9,500</b>	<b>0</b>	<b>1,549,433</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			522 35
Computer Equipment (372.1)	222		4,585 36
Transportation Equipment (373)			9,941 37
Other General Equipment (379)			5,341 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>222</b>	<b>0</b>	<b>20,389</b>
<b>Total utility plant in service directly assignable</b>	<b>10,722</b>	<b>0</b>	<b>1,822,841</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>10,722</b>	<b>0</b>	<b>1,822,841</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			3,310	3,310	1
February			3,378	3,378	2
March			4,176	4,176	3
April			4,134	4,134	4
May			4,141	4,141	5
June			3,154	3,154	6
July			3,194	3,194	7
August			3,321	3,321	8
September			3,003	3,003	9
October			3,037	3,037	10
November			2,879	2,879	11
December			3,163	3,163	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>40,890</b>	<b>40,890</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				25	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				40,865	16
Less: Water sold				30,012	17
Losses and unaccounted for				10,853	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
A WATER MAIN BREAK AND WATER MAIN LEAKS ACCOUNT FOR THIS VARIANCE. THESE HAVE BEEN REPAIRED.					
Maximum gallons pumped by all methods in any one day during reporting year				225	21
Date of maximum: 4/28/2000					22
Cause of maximum:					23
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				28	24
Date of minimum: 9/16/2000					25
Total KWH used for pumping for the year				88,982	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>	
609 MAIN STREET	#1	233	10	345,600	Yes	<b>1</b>
890 HIGH STREET	#2	207	12	345,600	Yes	<b>2</b>
119 SOUTH MAIN STREET	#3	240	12	468,000	Yes	<b>3</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	# 2 STANDBY	#1	#2	1
Location	#2	#1	#2	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	J-LINE	J-LINE	5
Year Installed	1959	1996	1996	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	240	240	250	8
Pump Motor or Standby Engine Mfr	GM ROGERS	FRANKLIN	FRANKLIN	9 10
Year Installed	2000	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3			14
Location	#3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	325			21
Pump Motor or Standby Engine Mfr	U.S.			22 23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	40			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	PEDESPHERE		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons	150,000		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)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
P	D	1.000	500	0	0	0	500	1	
M	D	2.000	1,402	0	0	0	1,402	2	
A	D	4.000	3,193	0	0	0	3,193	3	
M	D	4.000	6,534	0	0	0	6,534	4	
M	D	6.000	19,134	0	26	0	19,108	5	
P	D	6.000	0	26			26	6	
M	D	8.000	19,447	0	438	0	19,009	7	
P	D	8.000	0	438			438	8	
M	D	10.000	488	0	0	0	488	9	
<b>Total Within Municipality</b>			<b>50,698</b>	<b>464</b>	<b>464</b>	<b>0</b>	<b>50,698</b>		
<b>Total Utility</b>			<b>50,698</b>	<b>464</b>	<b>464</b>	<b>0</b>	<b>50,698</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	420	3	2	0	421	3	1
M	1.000	18	0	0	0	18	0	2
M	1.250	1	0	0	0	1	0	3
M	1.500	1	0	0	0	1	0	4
M	2.000	7	0	0	0	7	0	5
M	3.000	2	0	0	0	2	0	6
M	4.000	1	0	0	0	1	0	7
<b>Total Utility</b>		<b>450</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>451</b>	<b>3</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	461	10	9	0	462	11	1
1.000	22	0	0	0	22	0	2
1.250	1	0	0	0	1	0	3
1.500	1	0	0	0	1	0	4
2.000	9	0	0	0	9	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
6.000	3	0	0	0	3	0	8
<b>Total:</b>	<b>500</b>	<b>10</b>	<b>9</b>	<b>0</b>	<b>501</b>	<b>11</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	367	46	3	5	0	41	462	1
1.000	1	15	0	2	0	4	22	2
1.250	0	1	0	0	0	0	1	3
1.500	0	1	0	0	0	0	1	4
2.000	1	2	1	3	0	2	9	5
3.000	0	0	0	2	0	0	2	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	3	0	0	3	8
<b>Total:</b>	<b>369</b>	<b>65</b>	<b>4</b>	<b>16</b>	<b>0</b>	<b>47</b>	<b>501</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	70				70	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70</b>	
<b>Flushing Hydrants</b>						
	7				7	3
<b>Total Flushing Hydrants</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</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:	70
Number of distribution system valves end of year:	103
Number of distribution valves operated during year:	33

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## WATER OPERATING SECTION FOOTNOTES

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

ACCOUNT 640, SUPPLIES AND EXPENSES IS DOWN BY \$4,589 DUE TO A \$3,885 WELL WATER ANALYSIS PERFORMED LAST YEAR.

ACCOUNT 650, REPAIRS OF WATER PLANT IS UP BY \$9,392 DUE TO STREET PATCHING AND OTHER REPAIRS ASSOCIATED WITH MORE WATER MAIN LEAKS DURING THE YEAR AS COMPARED TO 1999.

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

ACCOUNT 325 - THESE ARE COSTS ASSOCIATED WITH PURCHASING AND INSTALLING A NEW 100KW GENERATOR IN THE WELLHOUSE. THIS WAS FINANCED WITH UTILITY REVENUES.

ACCOUNT 343 - THESE ARE COSTS ASSOCIATED WITH REPLACING 464 LINEAL FEET OF WATER MAIN AS PART OF A RELATED STREET REPAIR PROJECT ON ASH STREET. THIS WAS FINANCED WITH UTILITY REVENUES.

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### Water Mains (Page W-15)

WATER MAIN REPLACEMENTS WERE FINANCED WITH UTILITY REVENUES.

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### Water Services (Page W-16)

SERVICES ADDED:

1 IS A METERING METER SERVICE ONLY - NO CZ-1 CHARGE MADE. FINANCED BY THE UTILITY

1 IS A CZ-1 PAYER FROM LAST YEAR, WHO HOOKED UP TO THE UTILITY IN 2000.

1 IS A REPLACEMENT OF AN EXISTING COMMERCIAL CUSTOMER WHO MOVED TO A DIFFERENT LOCATION. THIS WAS FINANCED BY A CZ-1 CHARGE IN 1999.

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

THE VILLAGE WILL COMPLY WITH STATUTE 185.87 IN THE FUTURE.

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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)	108,198	1
<b>Total Sewage Operating Revenues</b>	<b>108,198</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,020	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	1,053	5
Miscellaneous Operating Revenues (635)	2,000	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>4,073</b>	
<b>Total Operating Revenues</b>	<b>112,271</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	19,870	8
Maintenance Expenses (831-834)	19,707	9
Customer Accounting & Collection Expenses (840-843)	6,158	10
Administrative and General Expenses (850-857)	20,815	11
<b>Total Operation and Maintenance Expenses</b>	<b>66,550</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	29,347	12
Amortization Expense (404)		13
Taxes (408)	1,639	14
<b>Total Other Operating Expenses</b>	<b>30,986</b>	
<b>Total Operating Expenses</b>	<b>97,536</b>	
<b>NET OPERATING INCOME</b>	<b>14,735</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	370	17,410	74,966	1
Commercial Revenues	61	6,431	21,728	2
Industrial Revenues	11	3,835	565	3
Revenues from Public Authorities	3	2,212	10,939	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>445</b>	<b>29,888</b>	<b>108,198</b>	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</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>445</b>	<b>29,888</b>	<b>108,198</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>		
Customer late payment charges	1,020	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>1,020</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>		
RENT FOR USE OF SEWER JETTER	1,053	5
<b>Total Rent from Sewerage Property (634)</b>	<b>1,053</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
SANITATION CHARGE TO THE MUNICIPALITY	2,000	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>2,000</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	12,477	1
Power and Fuel for Pumping (821)	3,978	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)	2,533	8
Transportation Expenses (828)	882	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>19,870</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	18,754	11
Maintenance of Collection System Pumping Equipment (832)	70	12
Maintenance of Treatment and Disposal Plant Equipment (833)	549	13
Maintenance of General Plant Structures and Equipment (834)	334	14
<b>Total Maintenance Expenses</b>	<b>19,707</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	6,158	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>6,158</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	684	19
Office Supplies and Expenses (851)	1,070	20
Outside Services Employed (852)	3,868	21
Insurance Expense (853)	2,258	22
Employees Pensions and Benefits (854)	11,775	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)	1,160
Rents (857)	26
<b>Total Administrative and General Expenses</b>	<b>20,815</b>
 <b>Total Operation and Maintenance Expenses</b>	 <b>66,550</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	BASED ON WAGES ALLOCATED TO EACH DEPARTMENT	1,478	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment	BASED ON PROPORTION OF WATER AND SEWER REVENUES	161	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>1,639</u></b>	

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	38,633	2,595	6
Collecting Mains and Accessories (313)	312,595	7,016	7
Interceptor Mains and Accessories (314)	8,680		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	100,118		10
<b>Total Collection System</b>	<b>460,026</b>	<b>9,611</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	5,287		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	11,541		14
Other Power Pumping Equipment (324)	21,679		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>38,507</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	100,100		17
Structures and Improvements (331)	515,840		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	1,199		40,029	6
Collecting Mains and Accessories (313)	3,776		315,835	7
Interceptor Mains and Accessories (314)			8,680	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			100,118	10
<b>Total Collection System</b>	<b>4,975</b>	<b>0</b>	<b>464,662</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			5,287	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			11,541	14
Other Power Pumping Equipment (324)			21,679	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>38,507</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			100,100	17
Structures and Improvements (331)			515,840	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)	8,768		28
<b>Total Treatment and Disposal Plant</b>	<b>624,708</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	125,353		30
Office Furniture and Equipment (372)	243		31
Computer Equipment (372.1)	2,037		32
Transportation Equipment (373)	11,893		33
Other General Equipment (379)	35,194		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>174,720</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,297,961</b>	<b>9,611</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>1,297,961</b>	<b>9,611</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)			8,768 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>624,708</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			125,353 30
Office Furniture and Equipment (372)			243 31
Computer Equipment (372.1)	222		1,815 32
Transportation Equipment (373)			11,893 33
Other General Equipment (379)			35,194 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>222</b>	<b>0</b>	<b>174,498</b>
<b>Total utility plant in service directly assignable</b>	<b>5,197</b>	<b>0</b>	<b>1,302,375</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>5,197</b>	<b>0</b>	<b>1,302,375</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	409	1	1	0	409	2	1
Sewer	6.000	9	0	0	0	9		2
<b>Total Utility</b>		<b>418</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>418</b>	<b>2</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	126	127	126	0	<b>127</b>	<b>1</b>
6.000	3,807	0	0	0	<b>3,807</b>	<b>2</b>
8.000	25,750	400	400	0	<b>25,750</b>	<b>3</b>
10.000	2,680	0	0	0	<b>2,680</b>	<b>4</b>
12.000	3,216	0	0	0	<b>3,216</b>	<b>5</b>
15.000	1,607	0	0	0	<b>1,607</b>	<b>6</b>
<b>Total Utility</b>	<b>37,186</b>	<b>527</b>	<b>526</b>	<b>0</b>	<b>37,187</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

ACCOUNT 820 IS DOWN BY \$2,453 DUE TO LESS EXPENSE BEING ALLOCATED HERE IN 2000.

ACCOUNT 821 IS UP BY \$2,745 DUE TO AN INCREASE IN RELATED COSTS.

ACCOUNT 831 IS UP BY \$5,873 DUE TO MORE REPAIRS THIS YEAR.

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### Sewer Services (Page S-09)

SERVICE WAS FINANCED BY APPLICATION OF CZ-1 IN 1999, AND PUT INTO SERVICE IN 2000.

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### Sewer Mains (Page S-10)

THIS WAS FINANCED BY SEWER UTILITY REVENUES.

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