



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF THERESA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 202 SOUTH MILWAUKEE STREET  
P.O. BOX 327  
THERESA, WI 53091-0327

For the Year Ended: DECEMBER 31, 2000

**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**

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**Exact Utility Name:** VILLAGE OF THERESA MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 202 SOUTH MILWAUKEE STREET

P.O. BOX 327

THERESA, WI 53091-0327

**When was utility organized?** 1/1/1954

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS PATTY K. HILKER

**Title:** CLERK

**Office Address:**

202 SOUTH MILWAUKEE STREET

P.O. BOX 327

THERESA, WI 53091

**Telephone:** (920) 488 - 2068

**Fax Number:** (920) 488 - 5421

**E-mail Address:**

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

**Name:** VIRCHOW, KRAUSE AND CO, LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE AND CO, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** therlitzka@virchowkrause.com

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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:** SAME AS ABOVE

**Title:**

**Office Address:** SAME AS ABOVE

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 3/21/2001

**Period covered by most recent audit:** 2000

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

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**Name:** MR DENNIS GULIG

**Title:** SUPERINTENDENT

**Office Address:**

202 SOUTH MILWAUKEE STREET  
P.O. BOX 327  
THERESA, WI 53091

**Telephone:** (920) 488 - 2068

**Fax Number:** (920) 488 - 5421

**E-mail Address:**

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**Name of utility commission/committee:** Village Board

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

- MR DENNIS BOGENSCHNEIDER, TRUSTEE
- MR CLIFFORD DOGS, TRUSTEE
- MS CHRIS GIESE, VILLAGE PRESIDENT
- MR JEFFREY GUELIG, TRUSTEE
- MR LEROY KOLL, TRUSTEE
- MR JERRY MUSACK, TRUSTEE
- MR ALLEN NOREM, TRUSTEE

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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:**

**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)	345,906	343,139	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	206,768	216,814	2
Depreciation Expense (403)	80,009	78,634	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,731	26,891	5
<b>Total Operating Expenses</b>	<b>315,508</b>	<b>322,339</b>	
<b>Net Operating Income</b>	<b>30,398</b>	<b>20,800</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>30,398</b>	<b>20,800</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)	31,110	28,893	9
Miscellaneous Nonoperating Income (421)	0	279	10
<b>Total Other Income</b>	<b>31,110</b>	<b>29,172</b>	
<b>Total Income</b>	<b>61,508</b>	<b>49,972</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>61,508</b>	<b>49,972</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1	1	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>1</b>	<b>1</b>	
<b>Net Income</b>	<b>61,507</b>	<b>49,971</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	403,441	353,470	19
Balance Transferred from Income (433)	61,507	49,971	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	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>464,948</b>	<b>403,441</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>		
INVESTMENT INCOME	31,110	4
<b>Total (Acct. 419):</b>	<b>31,110</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	133,943	0	211,963	0	<b>345,906</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.)	1,028				<b>1,028</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>132,915</b>	<b>0</b>	<b>211,963</b>	<b>0</b>	<b>344,878</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)	4,101,023	4,048,071	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	881,927	807,047	2
<b>Net Utility Plant</b>	<b>3,219,096</b>	<b>3,241,024</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,550,000	1,600,000	5
Other Investments (124)	0	0	6
Special Funds (125)	70,674	0	7
<b>Total Other Property and Investments</b>	<b>1,620,674</b>	<b>1,600,000</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	438,378	421,928	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	38,628	44,148	10
Customer Accounts Receivable (142)	55,837	59,667	11
Other Accounts Receivable (143)	4,881	2,743	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,049	6,327	14
Materials and Supplies (150)	16,407	17,399	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	900		17
<b>Total Current and Accrued Assets</b>	<b>561,080</b>	<b>552,212</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	13,075	19,612	20
<b>Total Deferred Debits</b>	<b>13,075</b>	<b>19,612</b>	
<b>Total Assets and Other Debits</b>	<b>5,413,925</b>	<b>5,412,848</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)	1,913,586	1,913,586	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	464,948	403,441	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,378,534</b>	<b>2,317,027</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,550,000	1,600,000	<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>1,550,000</b>	<b>1,600,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	6,605		<b>28</b>
Payables to Municipality (233)	4,850	57,505	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>11,455</b>	<b>57,505</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	1,100	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>1,100</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,472,836	1,438,316	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,413,925</b>	<b>5,412,848</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)	1,396,806	2,704,217	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>	1,396,806	2,704,217	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	224,439	657,488	0	0	9
<b>Total Accumulated Provision</b>	224,439	657,488	0	0	
<b>Net Utility Plant</b>	1,172,367	2,046,729	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>	197,186	609,861			<b>807,047</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	26,882	53,127			<b>80,009</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	371				<b>371</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>27,253</b>	<b>53,127</b>	<b>0</b>	<b>0</b>	<b>80,380</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0	5,500			<b>5,500</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>0</b>	<b>5,500</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>19</b>
<b>Balance End of Year</b>	<b>224,439</b>	<b>657,488</b>	<b>0</b>	<b>0</b>	<b>881,927</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.02%	2.02%				<b>22</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<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	9,033	9,056 2
Sewer utility	7,374	8,343 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>16,407</u>	<u>17,399</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)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</u>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,913,586	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>1,913,586</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)	
1999 REVENUE BONDS	12/01/1999	11/01/2009	4.60%	1,550,000	1
<b>Total Bonds (Account 221):</b>				<b>1,550,000</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.

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	22,620	2
Charged electric department expense		3
Charged sewer department expense	6,111	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>28,731</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	20,747	6
Social Security taxes	7,552	7
PSC Remainder Assessment	432	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>28,731</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>					
1999 REVENUE BONDS	0	1	1	0	1
<b>Subtotal</b>	<b>0</b>	<b>1</b>	<b>1</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>					
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>0</b>	<b>1</b>	<b>1</b>	<b>0</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	542,789	0	0	895,527	0	<b>1,438,316</b>	1
<b>Add credits during year:</b>							
For Services	3,297					<b>3,297</b>	2
For Mains	24,686			27,212		<b>51,898</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS				20,675		<b>20,675</b>	5
<b>Balance End of Year</b>	<b>570,772</b>	<b>0</b>	<b>0</b>	<b>902,064</b>	<b>0</b>	<b>1,472,836</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				613,464		<b>613,464</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>		
ADVANCE TO TIF DISTRICT	1,550,000	1
<b>Total (Acct. 123):</b>	<b>1,550,000</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REPLACEMENT FUND	70,674	3
<b>Total (Acct. 125):</b>	<b>70,674</b>	
<b>Notes Receivable (141):</b>		
NOTE RECEIVABLE	38,628	4
<b>Total (Acct. 141):</b>	<b>38,628</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,927	5
Electric		6
Sewer (Regulated)	42,910	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>55,837</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
CONTRIBUTIONS RECEIVABLE	4,881	11
<b>Total (Acct. 143):</b>	<b>4,881</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL ITEMS	2,646	12
RECEIVABLE FROM TIF	3,403	13
<b>Total (Acct. 145):</b>	<b>6,049</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
WELL REHABILITATION - LETTER DATED 2/12/99	13,075	16
<b>Total (Acct. 183):</b>	<b>13,075</b>	
<b>Payables to Municipality (233):</b>		
OVERPAYMENT OF PUBLIC FIRE PROTECTION	4,850	17
<b>Total (Acct. 233):</b>	<b>4,850</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED SICK LEAVE	1,100	18
<b>Total (Acct. 253):</b>	<b>1,100</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	1,381,951	0	2,692,595	0	4,074,546	1
Materials and Supplies	9,044	0	7,858	0	16,902	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	210,812	0	633,674	0	844,486	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	556,780	0	898,795	0	1,455,575	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>623,403</b>	<b>0</b>	<b>1,167,984</b>	<b>0</b>	<b>1,791,387</b>	
Net Operating Income	16,645	0	13,753	0	30,398	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.67%</b>	<b>N/A</b>	<b>1.18%</b>	<b>N/A</b>	<b>1.70%</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	1,913,586	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	434,194	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,347,780</b>	
<b>Net Income</b>		
Net Income	61,507	5
<b>Percent Return on Proprietary Capital</b>	<b>2.62%</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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### Interest Accrued (Acct. 237) (Page F-16)

Interest is not recorded in the water and sewer fund. All interest is charged to the TIF.

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## FINANCIAL SECTION FOOTNOTES

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

February 25, 2002

Ms. Patty K. Hilker, Clerk  
Theresa Municipal Water and Sewer Utility  
202 South Milwaukee Street  
P.O. Box 327  
Theresa, WI 53091-0327

2000 Analytical Review DWCCA-5870-PJL

Dear Ms. Hilker:

Thank you for your response to our letter of September 11, 2001, concerning the analytical review of your 2000 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel that item number 1 needs further clarification before we can complete this analytical review.

Please request that the Public Service Commission of Wisconsin change your utility's Cz-1 rate schedule to reflect the utility's policy of not owning the sewer laterals.

The first step in removing the sewer laterals from the books is to determine how the laterals were paid for and how they were recorded on the books. This can be determined by reviewing the general ledger and the annual reports for the activity in this account. The second step is to determine the accumulated provision for depreciation associated with the sewer laterals. Once those steps have been completed the accounting to remove the sewer service laterals from the utility's books is as follows:

1. The entire balance of sewer laterals should be credited to Account 312, Service Connections, Traps, and Accessories. The offsetting debit should be to Account 271, Contributions in Aid of Construction; Account 200, Capital Paid in by Municipality; and/or Account 110, Accumulated Provision for Depreciation (if paid for by utility) as appropriate.
2. The accumulated provision for depreciation associated with the sewer laterals should be debited to Account 110, Accumulated Provision for Depreciation-Sewer with the offsetting credit to account 216, Unappropriated Earned Surplus. This entry removes the depreciation associated with the sewer laterals from the utility's books.

Please submit a copy of your proposed journal entries for our approval. If you have any questions regarding this issue, please contact Dan Boyle of our staff at (608) 266-9526.

Sincerely,

### FINANCIAL SECTION FOOTNOTES

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

PJL:dwh:w:\compl\Analytical Reviews\2000 AR Response letters\5870 Theresa.dc  
September 11, 2001

Ms. Patty K. Hilker, Clerk  
Theresa Municipal Water and Sewer Utility  
202 South Milwaukee Street  
P.O. Box 327  
Theresa, WI 53091-0327

2000 Analytical Review DWCCA-5870-PJL

Dear Ms. Hilker:

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. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
2. During our review, we noted 419 services in use reported in the Water Services schedule and 494 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. During our review, we noted that while 42 water services are reported as added during the year on page W-16, there is only \$3,297 reported as additions for account 345 on page W-8 which amounts to only \$78.50 per service. As this is much lower than the state average, please provide an explanation of how you arrived at the \$3,297 amount.
4. As directed in the head notes of the Sewer Operation & Maintenance Expenses schedule on page S-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
5. Please explain why there are no dollars reported either in Account 312 on page S-7 or in column (e) of line 2 of Account 271 on page F-17 for the 42 sewer services reported as added during the year on page S-9.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

### FINANCIAL SECTION FOOTNOTES

~~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. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. 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:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5870.doc  
\*\*\*\*\*

Response received 10/10/01:

From: Tim Herlitzka of Virchow Krause  
cc: Patti Hilker, Clerk

We are responding to the review comments of the Theresa Municipal Water and Sewer Utility 2000 annual report.

1. On schedule W-5 of the report, there are 3 accounts that increased by greater than \$2,000 and 30%.
  - A/C 650- The increase is due to added expenses for a main break in 2000.
  - A/C 682 - The decrease is due to lower consulting fees in 2000.
  - A/C 689 - The increase is due to additional rent being charged from the village in 2000.
2. There are a significant number of services with multiple customers.
3. The reason why the average is so low is because these services were located in a mobile home park and the length of the service lateral was relatively short. In addition, there was limited landscaping needed due to the fact that the mobile home park construction was not entirely complete.
4. On schedule S-5 of the report, there are 7 accounts that increased by greater than \$2,000 and 30%.
  - A/C 825 - This amount was inadvertently placed into this account. This should have actually been placed into account 827.
  - A/C 826 - More chemicals were purchased in 1999 than 2000.
  - A/C 827 - The amount in account 825 should be placed into this account.
  - A/C 832 - The decrease was due to added maintenance required on various equipment in 1999.
  - A/C 833 - The decrease was due to added maintenance required on various equipment in 1999.
  - A/C 851 - The increase is due to additional rent being charged from the village in 2000.
  - A/C 852 - The decrease is due to lower consulting fees.
5. The utility has the policy of not owning sewer laterals. The existing amount in A/C 312 needs to be removed from the accounting records of the utility. Please advise the utility how this should be handled.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	131,940	1
<b>Total Sales of Water</b>	<b>131,940</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	247	2
Other Water Revenues (474)	1,756	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,003</b>	
<b>Total Operating Revenues</b>	<b>133,943</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	45,814	5
General Operating Expenses (680-690)	21,982	6
<b>Total Operation and Maintenance Expenses</b>	<b>67,796</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	26,882	7
Amortization Expense (404)		8
Taxes (408)	22,620	9
<b>Total Other Operating Expenses</b>	<b>49,502</b>	
<b>Total Operating Expenses</b>	<b>117,298</b>	
<b>NET OPERATING INCOME</b>	<b>16,645</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	466	20,181	72,327	4
Commercial	25	2,092	5,669	5
Industrial	3	959	1,378	6
<b>Total Metered Sales to General Customers (461)</b>	<b>494</b>	<b>23,232</b>	<b>79,374</b>	
Private Fire Protection Service (462)	1		760	7
Public Fire Protection Service (463)	1		49,210	8
Other Sales to Public Authorities (464)	9	942	2,596	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>505</b>	<b>24,174</b>	<b>131,940</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)	49,210	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>49,210</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	247	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>247</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,028	7
<b>Other (specify):</b>		
MISCELLANEOUS	728	8
<b>Total Other Water Revenues (474)</b>	<b>1,756</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	19,658	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,617	3
Chemicals (630)	2,633	4
Supplies and Expenses (640)	1,143	5
Repairs of Water Plant (650)	16,651	6
Transportation Expenses (660)	1,112	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>45,814</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,583	8
Office Supplies and Expenses (681)	744	9
Outside Services Employed (682)	4,449	10
Insurance Expense (684)	1,110	11
Employees Pensions and Benefits (686)	5,127	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,969	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>21,982</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>67,796</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		20,747	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		309	2
<b>Net property tax equivalent</b>		<b>20,438</b>	
Social Security		1,963	3
PSC Remainder Assessment		219	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>22,620</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			Dodge				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.208077				3
County tax rate	mills		6.498387				4
Local tax rate	mills		7.304053				5
School tax rate	mills		11.126407				6
Voc. school tax rate	mills		1.608609				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.745533</b>				<b>10</b>
Less: state credit	mills		1.413573				11
<b>Net tax rate</b>	mills		<b>25.331960</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.304053</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.735016</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.039069</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.745533</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.749249</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.331960</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.979951</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,366,497</b>	1,366,497				22
Materials & Supplies	\$	<b>9,056</b>	9,056				23
<b>Subtotal</b>	\$	<b>1,375,553</b>	<b>1,375,553</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,375,553</b>	<b>1,375,553</b>				<b>26</b>
Assessment Ratio	dec.		0.961185				27
<b>Assessed Value</b>	\$	<b>1,322,161</b>	<b>1,322,161</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.979951</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>25,095</b>	<b>25,095</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	15,175					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	20,747					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>20,747</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,341		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>46,341</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	162		12
Structures and Improvements (321)	18,600		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,524		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,365		20
<b>Total Pumping Plant</b>	<b>70,651</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)	10,220		23
<b>Total Water Treatment Plant</b>	<b>10,220</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	32,320		24
Structures and Improvements (341)	57,702		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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			46,341 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>46,341</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			162 12
Structures and Improvements (321)			18,600 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			43,524 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,365 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>70,651</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			10,220 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>10,220</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			32,320 24
Structures and Improvements (341)			57,702 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)	311,135		<b>26</b>
Transmission and Distribution Mains (343)	531,816	24,686	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	195,189	3,297	<b>29</b>
Meters (346)	35,600	2,326	<b>30</b>
Hydrants (348)	54,052		<b>31</b>
Other Transmission and Distribution Plant (349)	6,398		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,224,212</b>	<b>30,309</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)	7,917		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	7,756		<b>37</b>
Other General Equipment (379)	0		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>15,673</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,367,097</b>	<b>30,309</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,367,097</b>	<b>30,309</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)		(600)	310,535 26
Transmission and Distribution Mains (343)			556,502 27
Fire Mains (344)			0 28
Services (345)			198,486 29
Meters (346)			37,926 30
Hydrants (348)			54,052 31
Other Transmission and Distribution Plant (349)			6,398 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>(600)</b>	<b>1,253,921</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			7,917 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			7,756 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>15,673</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>(600)</b>	<b>1,396,806</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>(600)</b>	<b>1,396,806</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			2,780	2,780	1
February			2,539	2,539	2
March			2,778	2,778	3
April			2,645	2,645	4
May			2,774	2,774	5
June			2,829	2,829	6
July			3,034	3,034	7
August			2,975	2,975	8
September			2,739	2,739	9
October			2,797	2,797	10
November			3,098	3,098	11
December			3,749	3,749	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>34,737</b>	<b>34,737</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,166	13
Less: Other utility use				5,326	14
Other utility use explanation:					15
Dead end bleeders and main breaks					
Water pumped into distribution system				28,245	16
Less: Water sold				24,174	17
Losses and unaccounted for				4,071	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				246	21
Date of maximum: 12/14/2000					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				66	24
Date of minimum: 5/7/2000					25
Total KWH used for pumping for the year				43,181	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>	
MAYVILLE STREET	#631	102	20	504,000	Yes	<b>1</b>
ROCK RIVER STREET	#632	875	18	1,000,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	MAYVILLE STREET	ROCK RIVER STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	RKHC	BRYAN JACKSON		5
Year Installed	1997	1966		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	350	750		8
Pump Motor or Standby Engine Mfr	WORTHINGTON	BRYAN JACKSON		10
Year Installed	1954	1987		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	100		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	#1825/200		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	186		6
Total capacity in gallons	200,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		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)	
M	D	1.000	325	0	0	0	<b>325</b>	<b>1</b>
M	D	1.500	10	0	0	0	<b>10</b>	<b>2</b>
M	D	2.000	180	0	0	0	<b>180</b>	<b>3</b>
M	D	4.000	955	0	0	0	<b>955</b>	<b>4</b>
A	D	6.000	700	0	0	0	<b>700</b>	<b>5</b>
M	D	6.000	32,289	1,338	0	0	<b>33,627</b>	<b>6</b>
M	D	8.000	4,104	0	0	0	<b>4,104</b>	<b>7</b>
M	D	10.000	3,270	0	0	0	<b>3,270</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>41,833</b>	<b>1,338</b>	<b>0</b>	<b>0</b>	<b>43,171</b>	
<b>Total Utility</b>			<b>41,833</b>	<b>1,338</b>	<b>0</b>	<b>0</b>	<b>43,171</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	1.000	476	42	0	0	518	108	1
M	1.500	5	0	0	0	5	2	2
M	2.000	6	0	0	0	6	0	3
<b>Total Utility</b>		<b>487</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>529</b>	<b>110</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)	
0.750	490	12	0	0	502	84	1
1.000	19	0	0	0	19	1	2
1.500	2	0	0	0	2	0	3
2.000	6	0	0	0	6	0	4
<b>Total:</b>	<b>517</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>529</b>	<b>85</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)	
0.750	419	25	1	9	0	48	502	1
1.000	9	0	2	3	0	5	19	2
1.500	0	1	0	0	0	1	2	3
2.000	0	1	0	3	0	2	6	4
<b>Total:</b>	<b>428</b>	<b>27</b>	<b>3</b>	<b>15</b>	<b>0</b>	<b>56</b>	<b>529</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	75			(2)	73	2
<b>Total Fire Hydrants</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>(2)</b>	<b>73</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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:	65
Number of distribution system valves end of year:	121
Number of distribution valves operated during year:	61

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## WATER OPERATING SECTION FOOTNOTES

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

Per review response:

On schedule W-5 of the report, there are 3 accounts that increased by greater than \$2,000 and 30%.

A/C 650- The increase is due to added expenses for a main break in 2000.

A/C 682 - The decrease is due to lower consulting fees in 2000.

A/C 689 - The increase is due to additional rent being charged from the village in 2000.

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### Property Tax Equivalent (Water) (Page W-07)

The lower tax equivalent amount is authorized by the village board.

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

Adjustment made to reflect transposition error in prior year.

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### Water Mains (Page W-15)

Additions were paid for by a developer.

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### Water Services (Page W-16)

Additions were paid for by a developer.

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

Adjustments were made to reflect the actual number of hydrants in the village.

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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)	185,699	1
<b>Total Sewage Operating Revenues</b>	<b>185,699</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	557	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	5,032	6
Amortization of Construction Grants (636)	20,675	7
<b>Total Other Operating Revenues</b>	<b>26,264</b>	
<b>Total Operating Revenues</b>	<b>211,963</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	93,745	8
Maintenance Expenses (831-834)	12,364	9
Customer Accounting & Collection Expenses (840-843)	7,484	10
Administrative and General Expenses (850-857)	25,379	11
<b>Total Operation and Maintenance Expenses</b>	<b>138,972</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	53,127	12
Amortization Expense (404)		13
Taxes (408)	6,111	14
<b>Total Other Operating Expenses</b>	<b>59,238</b>	
<b>Total Operating Expenses</b>	<b>198,210</b>	
<b>NET OPERATING INCOME</b>	<b>13,753</b>	

### SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Measured Service to General Customers (622)			
Residential Revenues	464	19,994	157,786 5
Commercial Revenues	24	2,088	15,005 6
Industrial Revenues	3	959	6,237 7
Revenues from Public Authorities	8	929	6,671 8
<b>Total Measured Service to General Customers (622)</b>	<b>499</b>	<b>23,970</b>	<b>185,699</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>499</b>	<b>23,970</b>	<b>185,699</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	1
<b>Other (specify):</b>		
LATE PAYMENT CHARGES	557	2
<b>Total Customers Forfeited Discounts (631)</b>	<b>557</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>		
OTHER OPERATING REVENUES	5,032	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>5,032</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZATION OF CONSTRUCTION GRANTS	20,675	7
<b>Total Amortization of Construction Grants (636)</b>	<b>20,675</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)	44,573	1
Power and Fuel for Pumping (821)	22,286	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	1,472	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	18,480	6
Other Chemicals for Sewage Treatment (826)	3,149	7
Other Operating Supplies and Expenses (827)	2,927	8
Transportation Expenses (828)	858	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>93,745</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	3,552	11
Maintenance of Collection System Pumping Equipment (832)	464	12
Maintenance of Treatment and Disposal Plant Equipment (833)	6,005	13
Maintenance of General Plant Structures and Equipment (834)	2,343	14
<b>Total Maintenance Expenses</b>	<b>12,364</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	7,125	15
Flat Rate Inspections (841)		16
Meter Reading (842)	359	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>7,484</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	2,948	20
Outside Services Employed (852)	2,165	21
Insurance Expense (853)	1,924	22
Employees Pensions and Benefits (854)	15,188	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)	3,154	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>25,379</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>138,972</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		5,586	1
Local and School Tax Equivalent on Meters Charged by Water Department		309	2
PSC Remainder Assessment		216	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>6,111</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)	5,246		3
<b>Total Intangible Plant</b>	<b>5,246</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)	126,318		6
Collecting Mains and Accessories (313)	524,776	20,401	7
Interceptor Mains and Accessories (314)	107,143		8
Force Mains (315)	103,250		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>861,487</b>	<b>20,401</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	2,694		12
Receiving Wells (322)	84,703		13
Electric Pumping Equipment (323)	74,317		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>161,714</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	74,206		17
Structures and Improvements (331)	406,731		18
Preliminary Treatment Equipment (332)	16,711		19
Primary Treatment Equipment (333)	54,042		20
Secondary Treatment Equipment (334)	308,073	3,025	21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	8,388		23
Sludge Treatment and Disposal Equipment (337)	227,236	3,210	24
Plant Site Piping (338)	378,829		25
Flow Metering and Monitoring Equipment (339)	30,524	2,107	26
Outfall Sewer Pipes (340)	1,795		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)			5,246	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>5,246</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			126,318	6
Collecting Mains and Accessories (313)			545,177	7
Interceptor Mains and Accessories (314)			107,143	8
Force Mains (315)			103,250	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>881,888</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			2,694	12
Receiving Wells (322)			84,703	13
Electric Pumping Equipment (323)			74,317	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>161,714</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			74,206	17
Structures and Improvements (331)			406,731	18
Preliminary Treatment Equipment (332)			16,711	19
Primary Treatment Equipment (333)			54,042	20
Secondary Treatment Equipment (334)	4,000		307,098	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			8,388	23
Sludge Treatment and Disposal Equipment (337)			230,446	24
Plant Site Piping (338)			378,829	25
Flow Metering and Monitoring Equipment (339)	1,500		31,131	26
Outfall Sewer Pipes (340)			1,795	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)	93,634		28
<b>Total Treatment and Disposal Plant</b>	<b>1,600,169</b>	<b>8,342</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	2,960		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	7,406		33
Other General Equipment (379)	41,992		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>52,358</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,680,974</b>	<b>28,743</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>2,680,974</b>	<b>28,743</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)			93,634 28
<b>Total Treatment and Disposal Plant</b>	<b>5,500</b>	<b>0</b>	<b>1,603,011</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			2,960 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			7,406 33
Other General Equipment (379)			41,992 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>52,358</b>
<b>Total utility plant in service directly assignable</b>	<b>5,500</b>	<b>0</b>	<b>2,704,217</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>5,500</b>	<b>0</b>	<b>2,704,217</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	473	42	0	0	515	108	1
Sewer	6.000	7	0	0	0	7	2	2
<b>Total Utility</b>		<b>480</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>522</b>	<b>110</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	690	0	0	0	<b>690</b>	<b>1</b>
8.000	37,154	1,042	0	0	<b>38,196</b>	<b>2</b>
12.000	649	0	0	0	<b>649</b>	<b>3</b>
<b>Total Utility</b>	<b>38,493</b>	<b>1,042</b>	<b>0</b>	<b>0</b>	<b>39,535</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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

Per review response:

On schedule S-5 of the report, there are 7 accounts that increased by greater than \$2,000 and 30%.

A/C 825 - This amount was inadvertently placed into this account. This should have actually been placed into account 827.

A/C 826 - More chemicals were purchased in 1999 then 2000.

A/C 827 - The amount in account 825 should be placed into this account.

A/C 832 - The decrease was due to added maintenance required on various equipment in 1999.

A/C 833 - The decrease was due to added maintenance required on various equipment in 1999.

A/C 851 - The increase is due to additional rent being charged from the village in 2000.

A/C 852 - The decrease is due to lower consulting fees.

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

Account 313 additions were paid for by a developer.

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### Sewer Services (Page S-09)

Additions paid for by a developer.

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### Sewer Mains (Page S-10)

Additions paid for by a developer.

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