

# WATER UTILITY REFERENCE MANUAL

## Introduction

This Water Utility Reference Manual is provided by the Public Service Commission (PSC) as a resource to help utilities interpret the Uniform System of Accounts (USOA) and prepare PSC annual reports.

This manual is meant to supplement, not replace, the USOA for your utility. The original USOAs for municipal water and electric utilities were ordered in 1960 and the USOA for sewer utilities is dated 1976. On January 31, 2008, the Commission issued updated USOAs for municipal water, sewer and electric utilities that modernized and revised language as well as consolidated past accounting decisions. Utilities should refer to the appropriate USOA for a complete description of accounts. This manual expands on the USOA by reviewing accounting ledgers and journals needed by the utility and discussing common utility accounting transactions and procedures.

If you have questions that you are not able to answer by reviewing your USOA or this manual, please contact the Division of Water, Compliance, and Consumer Affairs at (608) 266-3766. You may also fax us at (608) 266-3957 or e-mail us at [waterhelp@psc.state.wi.us](mailto:waterhelp@psc.state.wi.us) or visit our website at [www.psc.wi.gov](http://www.psc.wi.gov). Correspondence may be sent to:

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