



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

Principal Office: P.O. BOX 122  
ST. CLOUD, WI 53079

For the Year Ended: DECEMBER 31, 1999

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

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

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

### SIGNATURE PAGE

I ROBERT HOCKREIN of  
(Person responsible for accounts)

Village of St. Cloud Water and Sewer Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      02/26/2000  
(Date)

CHAIRMAN  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
<b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	N-01

**TABLE OF CONTENTS**

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

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

**Utility Address:** P.O. BOX 122  
ST. CLOUD, WI 53079

**When was utility organized?** 1/1/1973

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR ROBERT HOCHREIN

**Title:** CHAIRMAN

**Office Address:**

237 E RAILROAD AVE  
ST CLOUD, WI 53079

**Telephone:** (920) 999 - 3401

**Fax Number:**

**E-mail Address:**

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

**Name:** MR RANDALL S PROST CPA

**Title:**

**Office Address:** SCHENCK & ASSOCIATES, SC

10 FOREST AVE  
P.O. BOX 1809  
FOND DU LAC, WI 54936-1806

**Telephone:** (920) 907 - 2164

**Fax Number:** (920) 921 - 3902

**E-mail Address:** PROSTR@SCHENCKCPA.COM

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** NO

**IDENTIFICATION AND OWNERSHIP**

---

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

---

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 1/28/1988

**Period covered by most recent audit:** 1987

---

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

---

**Name:** MR ROBERT HOCHREIN

**Title:** CHAIRMAN

**Office Address:**

237 E RAILROAD AVE  
ST CLOUD, WI 53079

**Telephone:** (920) 999 - 3401

**Fax Number:**

**E-mail Address:**

---

**Name of utility commission/committee:**

---

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

MR DAN DREIFUERST, DIRECTOR  
MR ERNIE LEFEBER, DIRECTOR  
MR JOE LEFEBER, DIRECTOR  
MR LEROY SIPPEL, SEC-TREASURE

---

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

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

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

---

**Provide the following information regarding the provider(s) of contract services:**

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:** MIDWEST CONTRACT ORGANIZATION  
P.O. BOX 418  
MENASHA, WI 54952

**Contact Person:** MR JERROD T BISCHEL

**Title:**

**Telephone:** (920) 734 - 9050

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:** 8/1/1999 8/1/2000

**Provide a brief description of the nature of Contract Operations being provided:**

To provide a state certified individual to manage the water and sewer utility

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	37,949	36,811	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	34,514	27,242	2
Depreciation Expense (403)	18,572	17,456	3
Amortization Expense (404)	0	0	4
Taxes (408)	484	8,179	5
<b>Total Operating Expenses</b>	<b>53,570</b>	<b>52,877</b>	
<b>Net Operating Income</b>	<b>(15,621)</b>	<b>(16,066)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(15,621)</b>	<b>(16,066)</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)	6,097	9,203	9
Miscellaneous Nonoperating Income (421)	3,436	13,131	10
<b>Total Other Income</b>	<b>9,533</b>	<b>22,334</b>	
<b>Total Income</b>	<b>(6,088)</b>	<b>6,268</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>(6,088)</b>	<b>6,268</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	5,343	5,957	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>5,343</b>	<b>5,957</b>	
<b>Net Income</b>	<b>(11,431)</b>	<b>311</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	221,895	213,343	19
Balance Transferred from Income (433)	(11,431)	311	20
Miscellaneous Credits to Surplus (434)	0	8,241	21
Miscellaneous Debits to Surplus--Debit (435)	10,607	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>199,857</b>	<b>221,895</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST FROM SPECIAL FUNDS	6,097	4
<b>Total (Acct. 419):</b>	<b>6,097</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON REGULATED SEWER DEPARTMENT INCOME	3,436	5
<b>Total (Acct. 421):</b>	<b>3,436</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>		
RECLASS PER PSC LETTER	10,607	9
<b>Total (Acct. 435)--Debit:</b>	<b>10,607</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	37,949	0	0	0	37,949	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>37,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,949</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)	733,790	736,406	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	200,854	186,257	2
<b>Net Utility Plant</b>	<b>532,936</b>	<b>550,149</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	484,771	484,176	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	184,632	176,357	4
<b>Net Nonutility Property</b>	<b>300,139</b>	<b>307,819</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	170,465	170,465	7
<b>Total Other Property and Investments</b>	<b>470,604</b>	<b>478,284</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	63,285	70,948	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,668	5,743	11
Other Accounts Receivable (143)	10,858	11,311	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,380	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>81,191</b>	<b>88,002</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)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,084,731</b>	<b>1,116,435</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	33,750	33,750	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	199,857	221,895	23
<b>Total Proprietary Capital</b>	<b>233,607</b>	<b>255,645</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	74,655	82,950	26
<b>Total Long-Term Debt</b>	<b>74,655</b>	<b>82,950</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	5,367	6,274	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,181	4,645	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>9,548</b>	<b>10,919</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	766,921	766,921	38
<b>Total Liabilities and Other Credits</b>	<b>1,084,731</b>	<b>1,116,435</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)	733,790	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	733,790	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	200,854	0	0	0	9
<b>Total Accumulated Provision</b>	200,854	0	0	0	
<b>Net Utility Plant</b>	532,936	0	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)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	186,257				<b>186,257</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	18,572				<b>18,572</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	173				<b>173</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>18,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,745</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	4,148				<b>4,148</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>4,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,148</b>	19
<b>Balance End of Year</b>	<b>200,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,854</b>	20
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	2.55%					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	484,176	4,674	4,079	484,771	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>484,176</b>	<b>4,674</b>	<b>4,079</b>	<b>484,771</b>	
Less accum. prov. depr. & amort. (122)	176,357	12,354	4,079	184,632	3
<b>Net Nonutility Property</b>	<b>307,819</b>	<b>(7,680)</b>	<b>0</b>	<b>300,139</b>	

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

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

### MATERIALS AND SUPPLIES

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

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

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

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

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	33,750	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>33,750</u></u>	

**BONDS (ACCT. 221)**

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

---

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

---

NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	06/15/1988	03/15/2008	7.00%	74,655	1
<b>Total for Account 224</b>				<b>74,655</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Accruals:</b>	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
<b>Other (explain):</b>	
NONE	5
<b>Total Accruals and other credits</b>	<u>0</u>
<b>Taxes paid during year:</b>	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
<b>Other (explain):</b>	
NONE	9
<b>Total payments and other debits</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
State Trust Fund Loan	4,645	5,343	5,807	4,181	3
<b>Subtotal</b>	<b>4,645</b>	<b>5,343</b>	<b>5,807</b>	<b>4,181</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>4,645</b>	<b>5,343</b>	<b>5,807</b>	<b>4,181</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	291,701	0	0	475,220	0	<b>766,921</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>291,701</b>	<b>0</b>	<b>0</b>	<b>475,220</b>	<b>0</b>	<b>766,921</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	18,000	3
BOND FUND INVESTMENT	152,465	4
<b>Total (Acct. 125):</b>	<b>170,465</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	5,668	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>5,668</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	10,858	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>10,858</b>	
<b>Receivables from Municipality (145):</b>		
PROCEEDS FOR THE DISPOSAL OF UTILITY VEHICLE	1,250	13
WATER & SEWER BILL ADDED TO TAX ROLL	130	14
<b>Total (Acct. 145):</b>	<b>1,380</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<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>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	17
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
WAGES, INSURANCE & MISCELLANEOUS EXPENSES	5,367 18
<b>Total (Acct. 233):</b>	<b>5,367</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	19
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### 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	735,098	0	0	0	735,098	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	193,555	0	0	0	193,555	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	291,701	0	0	0	291,701	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>249,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>249,842</b>	
Net Operating Income	(15,621)	0	0	0	(15,621)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	-6.25%	N/A	N/A	N/A	-6.25%	

## 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	33,750	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	210,876	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>244,626</b>	
<b>Net Income</b>		
Net Income	(11,431)	5
<b>Percent Return on Proprietary Capital</b>	<b>-4.67%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

---

## FINANCIAL SECTION FOOTNOTES

---

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

May 11, 2000

Mr. Robert Hochrein, Chairman  
St. Cloud Water & Sewer Utility  
237 East Railroad Avenue  
St. Cloud, WI 53079-1452

1999 Analytical Review DWCCA-5190-PJL

Dear Mr. Hochrein:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Water Operating Revenues - Sales of Water schedule on page W-2, we noted that the utility reported the water sales as unmetered on lines one and two. Based on the fact that those sales have been reported as metered in the past we moved those figures to lines four and five. Please change your records as well or explain why the 1999 report is correct as submitted.
2. It is noted that you report no social security taxes on page W-6 with respect to the utility wages and salaries reported on page W-5. Please state which account was charged with this expense.

Social security, unemployment benefit, and other forms of payroll taxes, to the extent applicable to operating payrolls, should be included in Account 408, Taxes. Payroll taxes should not be distributed over the various accounts to which the payroll was charged. Portions of payroll taxes that are applicable to construction should be distributed directly or through clearing accounts to the appropriate plant accounts. Likewise, any such payroll taxes applicable to non-utility operations should be charged to the appropriate non-utility expense account.

If the payroll tax is paid by the municipality, the utility's share of this expense should be charged to the accounts as discussed above with the offsetting credit being made to Account 233, Payable to Municipality. If the Municipality will not require reimbursement for this expense, then the liability may be written off to Account 216, Unappropriated Earned Surplus.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

---

## FINANCIAL SECTION FOOTNOTES

---

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\5190.doc

KATHY BUTZLAFF SPOKE WITH RANDY PROST ON 8/2/00,

#1, ok  
#2, changes to accounts 408, 600 and 680 provided, will report ss tax in a/c 408 next year.  
Review closed.  
PJL

Other items discussed between KAB Bob Hochrein:

3) she explained there should be no shared charge \$ to sewer for property tax equiv. if the tax equivalent is zero.

4) why o&m expenses higher in '99?

In 1999 well # 1 was pulled and rebuilt, but they are still getting unsafe samples. Layne-Northwest is working on the problem which they need to resolve because their generator is not big enough to run their only other well, well # 2. O&M expenses will probably be higher in 2000. Layne Northwest is coming 8/7/00, there may be slime 330 plus feet down.

5) The utility is not considering a rate increase at this time because they have enough reserve funds to make it through these well problems.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	36,891	1
<b>Total Sales of Water</b>	<b>36,891</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,058	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,058</b>	
<b>Total Operating Revenues</b>	<b>37,949</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	18,631	5
General Operating Expenses (680-690)	15,883	6
<b>Total Operation and Maintenance Expenses</b>	<b>34,514</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	18,572	7
Amortization Expense (404)		8
Taxes (408)	484	9
<b>Total Other Operating Expenses</b>	<b>19,056</b>	
<b>Total Operating Expenses</b>	<b>53,570</b>	
<b>NET OPERATING INCOME</b>	<b>(15,621)</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	160	8,413	19,879	4
Commercial	20	1,633	3,098	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>180</b>	<b>10,046</b>	<b>22,977</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,610	8
Other Sales to Public Authorities (464)	3	19	304	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>184</b>	<b>10,065</b>	<b>36,891</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>
------------------------------	----------------------------------	--	-------------------------

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)	13,610	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>13,610</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	433	7
<b>Other (specify):</b>		
DISPOSAL OF UTILITY VEHICLE	625	8
<b>Total Other Water Revenues (474)</b>	<b>1,058</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)	6,662	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,664	3
Chemicals (630)	1,117	4
Supplies and Expenses (640)	5,967	5
Repairs of Water Plant (650)	1,702	6
Transportation Expenses (660)	519	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>18,631</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	661	8
Office Supplies and Expenses (681)	338	9
Outside Services Employed (682)	14,428	10
Insurance Expense (684)	50	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	406	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>15,883</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>34,514</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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		99	2
<b>Net property tax equivalent</b>		<b>(99)</b>	
Social Security		561	3
PSC Remainder Assessment		22	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>484</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214416				3
County tax rate	mills		4.837481				4
Local tax rate	mills		5.627011				5
School tax rate	mills		7.687557				6
Voc. school tax rate	mills		1.535964				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>19.902429</b>				10
Less: state credit	mills		0.591047				11
<b>Net tax rate</b>	mills		<b>19.311382</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.627011</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.223521</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>14.850532</b>				17
<b>Total Tax Rate</b>	mills		<b>19.902429</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.746167</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.311382</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.409512</b>				21
Utility Plant, Jan. 1	\$	736,406	736,406				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	736,406	<b>736,406</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	736,406	<b>736,406</b>				26
Assessment Ratio	dec.		0.997546				27
<b>Assessed Value</b>	\$	734,599	<b>734,599</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.409512</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	10,585	<b>10,585</b>				30
Tax Equivalent per 1994 PSC Report	\$	7,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	0					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)	750		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>750</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,144		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)	95,769		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>96,913</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	104,454		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,067		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,465		20
<b>Total Pumping Plant</b>	<b>212,986</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)	15,538		23
<b>Total Water Treatment Plant</b>	<b>15,538</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	669		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)			750	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>750</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,144	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)		(10,607)	85,162	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>(10,607)</b>	<b>86,306</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			104,454	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,067	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,465	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>212,986</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,538	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>15,538</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			669	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)	74,154		26
Transmission and Distribution Mains (343)	247,850		27
Fire Mains (344)	0		28
Services (345)	38,718		29
Meters (346)	13,328	385	30
Hydrants (348)	25,561	7,080	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>400,280</b>	<b>7,465</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	99		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	4,079	4,674	37
Other General Equipment (379)	5,761		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>9,939</b>	<b>4,674</b>	
<b>Total utility plant in service directly assignable</b>	<b>736,406</b>	<b>12,139</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>736,406</b>	<b>12,139</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)			74,154 26
Transmission and Distribution Mains (343)			247,850 27
Fire Mains (344)			0 28
Services (345)			38,718 29
Meters (346)	69		13,644 30
Hydrants (348)			32,641 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>69</b>	<b>0</b>	<b>407,676</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			99 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)	4,079		4,674 37
Other General Equipment (379)			5,761 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>4,079</b>	<b>0</b>	<b>10,534</b>
<b>Total utility plant in service directly assignable</b>	<b>4,148</b>	<b>(10,607)</b>	<b>733,790</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>4,148</b>	<b>(10,607)</b>	<b>733,790</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			914	914	1
February			885	885	2
March			893	893	3
April			2,702	2,702	4
May			987	987	5
June			998	998	6
July			926	926	7
August			880	880	8
September			886	886	9
October			1,008	1,008	10
November			1,091	1,091	11
December			998	998	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>13,168</b>	<b>13,168</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,138	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				11,030	16
Less: Water sold				10,065	17
Losses and unaccounted for				965	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				345	21
Date of maximum: 4/21/1999					22
Cause of maximum:					23
Water tower repair					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 3/11/1999					25
Total KWH used for pumping for the year				31,759	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>	
1533 MAIN STREET	#1	376	12	432,000	Yes	<b>1</b>
SOUTH END OF CHURCH STREET	#2	300	12	576,000	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	#1	#2		1
Location	#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD		5
Year Installed	1973	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	495		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC		10
Year Installed	1973	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1973			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	143			6
Total capacity in gallons	50,000			7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	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	6.000	15,301	0	0	0	15,301
P	D	8.000	3,713	0	0	0	3,713
<b>Total Within Municipality</b>			<b>19,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,014</b>
<b>Total Utility</b>			<b>19,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,014</b>

1  
2

### 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)	
P	0.750	60	0	0	0	60	60	1
P	1.000	174	0	0	0	174		2
<b>Total Utility</b>		<b>234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234</b>	<b>60</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	180	0	1	0	179	12	1
0.750	6	6	0	0	12	1	2
1.000	4	0	0	0	4	0	3
1.500	3	0	0	0	3	0	4
<b>Total:</b>	<b>193</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>198</b>	<b>13</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	150	14	0	2	0	13	179	1
0.750	4	1	0	0	0	7	12	2
1.000	1	3	0	0	0	0	4	3
1.500	0	2	0	1	0	0	3	4
<b>Total:</b>	<b>155</b>	<b>20</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>20</b>	<b>198</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	37	1			38	2
<b>Total Fire Hydrants</b>	<b>37</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>38</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	39
Number of distribution system valves end of year:	39
Number of distribution valves operated during year:	39

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operating Revenues - Sales of Water (Page W-02)

Sales figures moved from unmetered to metered on 5/9/00 per JPL and issue included in review letter.

PJL

---

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

Account 600 changed from \$7,172 to \$6,662 and account 680 changed from \$712 to \$661 per Randy Prost on 8/2/00. Also, a/c 640 & a/c 682 \$ plus \$10,607 which was initially capitalized is for a well repair. (\$10,607 adjustd to surplus in 1999)

---

### Taxes (Acct. 408 - Water) (Page W-06)

SS tax changed from 0 to 561 per Randy Prost on 8/2/00.

---

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

THE VILLAGE OF ST. CLOUD'S BOARD OF DIRECTORS HAS APPROVED A LOWER TAX RATE THAN THE AMOUNT THAT IS CALCULATED. THE BOARD SET THE TAX RATE FOR THE UTILITY AT ZERO FOR DECEMBER 31, 1999 AND ALL FUTURE YEARS.

---

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

AS PER THE PSC LETTER DATED NOVEMBER 9, 1999 FROM DAVID A. SHEARD, P.E. THE \$10,607 THAT WAS CAPITALIZED ON THE 1998 PSC REPORT SHOULD BE EXPENSED TO THE EARNED SURPLUS.

---

**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	45,217	1
<b>Total Sewage Operating Revenues</b>	<b>45,217</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	625	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>625</b>	
<b>Total Operating Revenues</b>	<b>45,842</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	13,553	8
Maintenance Expenses (831-834)	7,266	9
Customer Accounting & Collection Expenses (840-843)	204	10
Administrative and General Expenses (850-857)	8,735	11
<b>Total Operation and Maintenance Expenses</b>	<b>29,758</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	12,527	12
Amortization Expense (404)		13
Taxes (408)	121	14
<b>Total Other Operating Expenses</b>	<b>12,648</b>	
<b>Total Operating Expenses</b>	<b>42,406</b>	
<b>NET OPERATING INCOME</b>	<b>3,436</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	160	8,413	38,251	5
Commercial Revenues	20	1,633	6,753	6
Industrial Revenues				7
Revenues from Public Authorities				8
<b>Total Measured Service to General Customers (622)</b>	<b>180</b>	<b>10,046</b>	<b>45,004</b>	
Service to Public Authorities (623)	3	19	213	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>183</b>	<b>10,065</b>	<b>45,217</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)
-------------	--	----------------------	---------------------	-----------------------

NONE

### OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</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>		
DISPOSAL OF UTILITY VEHICLE	625	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>625</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.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	5,200	1
Power and Fuel for Pumping (821)	827	2
Power and Fuel for Aeration Equipment (822)	7,018	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)	508	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>13,553</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	110	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	7,156	14
<b>Total Maintenance Expenses</b>	<b>7,266</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	204	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>204</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	712	19
Office Supplies and Expenses (851)	240	20
Outside Services Employed (852)	5,685	21
Insurance Expense (853)	1,160	22
Employees Pensions and Benefits (854)		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)	505	<b>24</b>
Miscellaneous General Expenses (856)	433	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>8,735</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>29,758</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			1
Local and School Tax Equivalent on Meters Charged by Water Department		99	2
PSC Remainder Assessment		22	3
Other (specify): NONE			4
<b>Total tax expense</b>		<u><u>121</u></u>	

### SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	300		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	62,106		6
Collecting Mains and Accessories (313)	280,845		7
Interceptor Mains and Accessories (314)	790		8
Force Mains (315)	6,612		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>350,653</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	750		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	10,944		13
Electric Pumping Equipment (323)	8,391		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	77		16
<b>Total Collection System Pumping Installations</b>	<b>20,162</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	2,837		17
Structures and Improvements (331)	41,249		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	58,023		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)			300	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			62,106	6
Collecting Mains and Accessories (313)			280,845	7
Interceptor Mains and Accessories (314)			790	8
Force Mains (315)			6,612	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>350,653</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			750	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			10,944	13
Electric Pumping Equipment (323)			8,391	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			77	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>20,162</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			2,837	17
Structures and Improvements (331)			41,249	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			58,023	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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>102,109</b>	<b>0</b>	
 <b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	99		31
Computer Equipment (372.1)	4,079		32
Transportation Equipment (373)	2,074	4,674	33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>6,252</b>	<b>4,674</b>	
<b>Total utility plant in service directly assignable</b>	<b>479,176</b>	<b>4,674</b>	
Common Utility Plant Allocated to Sewer Department	0		36
 <b>Total utility plant in service</b>	<b>479,176</b>	<b>4,674</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>102,109</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			99 31
Computer Equipment (372.1)		(2,005)	2,074 32
Transportation Equipment (373)	4,079	2,005	4,674 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>4,079</b>	<b>0</b>	<b>6,847</b>
<b>Total utility plant in service directly assignable</b>	<b>4,079</b>	<b>0</b>	<b>479,771</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>4,079</b>	<b>0</b>	<b>479,771</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)
-------------------------	------------------------------	-------------------------	-----------------------------	---	---	-----------------------	--

NONE

### 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)

NONE

---

## SEWER OPERATING SECTION FOOTNOTES

---

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

Last year there was a place to enter the \$5,000 worth of land held for future use this year account #394 is not here.

Account 372.1 and 373 Adjustments were made to have the proper beginning balances in these two accounts. The transportation equipment was disposed of in 1999 and replaced.

---