



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ADAMS MUNICIPAL WATER & SEWER UTILITY

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Principal Office: 101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ADAMS MUNICIPAL WATER & SEWER UTILITY

**Utility Address:** 101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

**When was utility organized?** 12/1/1935

**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 LINDA L RITCHIE  
**Title:** CLERK-TREASURER

**Office Address:**

101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

**Telephone:** (608) 339 - 6516

**Fax Number:** (608) 339 - 8170

**E-mail Address:**

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

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT  
P.O. BOX 10  
MADISON, WI 53707-7398

**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:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** KENNETH ROMELL

**Title:** MAYOR

**Office Address:**

101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

**Telephone:** (608) 339 - 3913

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

**Date of most recent audit report:** 12/31/2001

**E-mail Address:**

**Period covered by most recent audit:** 1/01/01 - 12/31/01

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

**Name:** MR JEFFREY MOORE

**Title:** WORKING FOREMAN

**Office Address:**

101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

**Telephone:** (608) 339 - 3913

**Fax Number:** (608) 339 - 8040

**E-mail Address:**

**Name of utility commission/committee:** City of Adams Public Works Committee

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

- BOB EGGBRECHT
- ROBERT GOODHUE
- WILBUR JENSEN
- WARREN LAQUEE
- WILLIAM WORMET

**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:** 9/8/1968

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

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

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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)	301,261	298,954	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	162,644	105,754	2
Depreciation Expense (403)	53,873	44,209	3
Amortization Expense (404)	0	0	4
Taxes (408)	46,665	40,333	5
<b>Total Operating Expenses</b>	<b>263,182</b>	<b>190,296</b>	
<b>Net Operating Income</b>	<b>38,079</b>	<b>108,658</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>38,079</b>	<b>108,658</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)	41,830	53,290	9
Miscellaneous Nonoperating Income (421)	46,367	86,252	10
<b>Total Other Income</b>	<b>88,197</b>	<b>139,542</b>	
<b>Total Income</b>	<b>126,276</b>	<b>248,200</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>126,276</b>	<b>248,200</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	91,500	59,777	13
Amortization of Debt Discount and Expense (428)	1,031	1,095	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,717	3,301	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	3,600	11,063	18
<b>Total Interest Charges</b>	<b>91,648</b>	<b>53,110</b>	
<b>Net Income</b>	<b>34,628</b>	<b>195,090</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,132,316	901,779	19
Balance Transferred from Income (433)	34,628	195,090	20
Miscellaneous Credits to Surplus (434)	37,115	35,447	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>1,204,059</b>	<b>1,132,316</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	41,830	4
<b>Total (Acct. 419):</b>	<b>41,830</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
GRANT AMORTIZATION	7,378	5
NON-REGULATED SEWER INCOME	38,989	6
<b>Total (Acct. 421):</b>	<b>46,367</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
TAX EQUIVALENT WAIVED	37,115	9
<b>Total (Acct. 434):</b>	<b>37,115</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
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	301,261	0	0	0	301,261	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>301,261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,261</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,256,362	2,440,369	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	477,330	469,453	2
<b>Net Utility Plant</b>	<b>2,779,032</b>	<b>1,970,916</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	4,655,539	4,296,500	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	570,855	659,656	4
<b>Net Nonutility Property</b>	<b>4,084,684</b>	<b>3,636,844</b>	
Investment in Municipality (123)	153,412	12,175	5
Other Investments (124)	104,307	171,408	6
Special Funds (125)	585,668	445,046	7
<b>Total Other Property and Investments</b>	<b>4,928,071</b>	<b>4,265,473</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	34,094	590,224	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	68,807	51,537	11
Other Accounts Receivable (143)	112,788	139,092	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	263,861	15,413	14
Materials and Supplies (150)	17,176	15,175	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,021		17
<b>Total Current and Accrued Assets</b>	<b>497,747</b>	<b>811,441</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	16,410	17,441	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	45,601	20
<b>Total Deferred Debits</b>	<b>16,410</b>	<b>63,042</b>	
<b>Total Assets and Other Debits</b>	<b>8,221,260</b>	<b>7,110,872</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,031,918	926,674	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,204,059	1,132,316	23
<b>Total Proprietary Capital</b>	<b>2,235,977</b>	<b>2,058,990</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,775,923	2,238,734	24
Advances from Municipality (223)	48,159	61,415	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,824,082</b>	<b>2,300,149</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	73,219	314,837	28
Payables to Municipality (233)	264,941	171,043	29
Customer Deposits (235)			30
Taxes Accrued (236)	42,488	37,115	31
Interest Accrued (237)	18,970	19,916	32
Other Current and Accrued Liabilities (238)	9,088	14,931	33
<b>Total Current and Accrued Liabilities</b>	<b>408,706</b>	<b>557,842</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)	2,752,495	2,193,891	38
<b>Total Liabilities and Other Credits</b>	<b>8,221,260</b>	<b>7,110,872</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)	3,256,362	0	0	0	1
Utility Plant Purchased or Sold (391)	0				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>	<b>3,256,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	477,330	0	0	0	9
<b>Total Accumulated Provision</b>	<b>477,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,779,032</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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>	469,453				<b>469,453</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	53,873				<b>53,873</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,679				<b>2,679</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>56,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,552</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	27,675				<b>27,675</b>	<b>15</b>
Cost of removal	21,000				<b>21,000</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>48,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,675</b>	<b>19</b>
<b>Balance End of Year</b>	<b>477,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>477,330</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,447,831	2,392,315	185,254	4,654,892	1
<b>Other (specify):</b>					
Land for future use	647			647	2
Construction work in progress	1,848,022		1,848,022	0	3
<b>Total Nonutility Property (121)</b>	<b>4,296,500</b>	<b>2,392,315</b>	<b>2,033,276</b>	<b>4,655,539</b>	
Less accum. prov. depr. & amort. (122)	659,656	96,453	185,254	570,855	4
 <b>Net Nonutility Property</b>	 <b>3,636,844</b>	 <b>2,295,862</b>	 <b>1,848,022</b>	 <b>4,084,684</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,334	11,966
Sewer utility	2,842	3,209
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>17,176</b>	<b>15,175</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>				
1993 Mortgage Revenue Bonds	1,031	428	16,410	1
<b>Total</b>			<b>16,410</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	926,674	1
<b>Changes during year (explain):</b>		
TIF CONTRIBUTIONS	105,244	2
<b>Balance end of year</b>	<u><u>1,031,918</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)	
1971 Water & Sewer Revenue Bonds	04/01/1971	04/01/2010	5.00%	69,000	<b>1</b>
1993 Water & Sewer Revenue Bonds	09/01/1993	04/01/2013	5.00%	595,000	<b>2</b>
Clean Water Fund Loan	10/22/1997	05/01/2017	3.00%	343,337	<b>3</b>
2000 CLEAN WATER FUND LOAN	08/23/2000	05/01/2020	2.97%	1,768,586	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>2,775,923</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 Advance from TIF	12/31/1997	12/01/2006	5.00%	39,982	1
1993 G.O. Debt	09/21/1993	12/01/2002	4.00%	8,177	2
<b>Total for Account 223</b>				<b>48,159</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	37,115	1
<b>Accruals:</b>		
Charged water department expense	46,665	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>46,665</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,718	7
PSC Remainder Assessment	358	8
<b>Other (explain):</b>		
Joint Metering Allocation	(899)	9
Tax equivalent waived	37,115	10
<b>Total payments and other debits</b>	<u>41,292</u>	
<b>Balance end of year</b>	<u><u>42,488</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>					
1971 Revenue Bonds	879	3,338	3,397	820	1
1993 Revenue Bonds	8,567	33,004	33,425	8,146	2
1997 Clean Water Fund	1,805	10,484	10,569	1,720	3
2000 CLEAN WATER FUND	8,600	44,674	44,990	8,284	4
<b>Subtotal</b>	<b>19,851</b>	<b>91,500</b>	<b>92,381</b>	<b>18,970</b>	
<b>Advances from Municipality (223)</b>					
1993 G O Debt	65	709	774	0	5
1997 Advance from TIF	0	2,008	2,008	0	6
<b>Subtotal</b>	<b>65</b>	<b>2,717</b>	<b>2,782</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>19,916</b>	<b>94,217</b>	<b>95,163</b>	<b>18,970</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	796,559	0	0	1,397,332	0	<b>2,193,891</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services				0		<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NEW GRANTS	415,441			150,541		<b>565,982</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS				7,378		<b>7,378</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,212,000</b>	<b>0</b>	<b>0</b>	<b>1,540,495</b>	<b>0</b>	<b>2,752,495</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	698,185			766,475		<b>1,464,660</b>	<b>6</b>

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
RECEIVABLE FROM TIF	153,412	1
<b>Total (Acct. 123):</b>	<b>153,412</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	104,307	2
<b>Total (Acct. 124):</b>	<b>104,307</b>	
<b>Special Funds (125):</b>		
SPECIAL FUNDS	7,376	3
REDEMPTION, RESERVE, REPLACEMENT, CONSTRUCTION & DEPRECIATION FUNDS	578,292	4
<b>Total (Acct. 125):</b>	<b>585,668</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	68,807	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>68,807</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	86,883	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
GRANTS RECEIVABLE	25,905	12
<b>Total (Acct. 143):</b>	<b>112,788</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION, SPECIAL ASSESSMENTS, ETC.	44,615	13
CONSTRUCTION COSTS FOR CITY PAID BY THE UTILITY	219,246	14
<b>Total (Acct. 145):</b>	<b>263,861</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>	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPALITY	20,087	18
PAYABLE TO TIF FOR CONSTRUCTION ITEMS	244,854	19
<b>Total (Acct. 233):</b>	<b>264,941</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,848,365	0	0	0	2,848,365	1
Materials and Supplies	13,150	0	0	0	13,150	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	473,391	0	0	0	473,391	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,004,279	0	0	0	1,004,279	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,383,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,383,845</b>	
Net Operating Income	38,079	0	0	0	38,079	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>2.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.75%</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	979,296	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,168,187	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,147,483</b>	
<b>Net Income</b>		
Net Income	34,628	5
 <b>Percent Return on Proprietary Capital</b>	 <b>1.61%</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.**

The utility received additional draws on its 2000 Clean Water Fund Loan.

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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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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

Adams Municipal Water & Sewer Utility  
Adams, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Adams Municipal Water & Sewer Utility, an enterprise fund of the City of Adams as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
February 19, 2001

### FINANCIAL SECTION FOOTNOTES

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

June 24, 2002

Ms. Linda L. Ritchie, Clerk-Treasurer  
Adams Municipal Water & Sewer Utility  
101 North Main Street  
P.O. Box 1009  
Adams, WI 53910-1009

2001 Analytical Review DWCCA-20-PJL

Dear Ms. Ritchie:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 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:

As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$20,087 reported in Account 233 on page F-18 and follow this procedure in the future.

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. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@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:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\20.doc  
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TO: Peter J. Leege  
FROM: Amanda L. Bourne  
CC: Linda L. Ritchie  
DATE: July 1, 2002  
RE: Adams Water Utility 2001 Analytical Reveiw

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## FINANCIAL SECTION FOOTNOTES

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Dear Mr. Leege:

I am writing in response to your letter to Linda Ritchie requesting a more detailed description of the \$20,087 reported in Account 233. This amount was carried over from December 31, 2002. At this time, the detail of the balance is unknown except that it is for miscellaneous bills paid by the municipality for the utility. However, all interfund amounts are expected to be cleared out by the end of August 2002. Please let me know if you have any further questions.

Sincerely,

Amanda Bourne

Accountant

Phone: (608) 240-2672

E-mail: [abourne@virchowkrause.com](mailto:abourne@virchowkrause.com)

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	295,686	1
<b>Total Sales of Water</b>	<b>295,686</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	944	2
Other Water Revenues (474)	4,631	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>5,575</b>	
<b>Total Operating Revenues</b>	<b>301,261</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	104,674	5
General Operating Expenses (680-690)	57,970	6
<b>Total Operation and Maintenance Expenses</b>	<b>162,644</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	53,873	7
Amortization Expense (404)		8
Taxes (408)	46,665	9
<b>Total Other Operating Expenses</b>	<b>100,538</b>	
<b>Total Operating Expenses</b>	<b>263,182</b>	
<b>NET OPERATING INCOME</b>	<b>38,079</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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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	1	48	0	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>48</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	568	28,011	107,418	4
Commercial	123	16,301	44,163	5
Industrial	2	4,888	7,766	6
<b>Total Metered Sales to General Customers (461)</b>	<b>693</b>	<b>49,200</b>	<b>159,347</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		84,564	8
Other Sales to Public Authorities (464)	9	2,796	7,349	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	49,621	44,426	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>706</b>	<b>101,665</b>	<b>295,686</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
Village of Friendship	Village limits	49,621	44,426 1
<b>Total</b>		<b>49,621</b>	<b>44,426</b>

### 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 or Fd-1)	71,064	1
Wholesale fire protection billed	13,500	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>84,564</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	944	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>944</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,631	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>4,631</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)	44,333	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,767	3
Chemicals (630)	1,707	4
Supplies and Expenses (640)	3,396	5
Repairs of Water Plant (650)	40,467	6
Transportation Expenses (660)	1,004	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>104,674</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	20,050	8
Office Supplies and Expenses (681)	11,745	9
Outside Services Employed (682)	6,746	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	18,137	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,292	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>57,970</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>162,644</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		42,488	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		899	2
<b>Net property tax equivalent</b>		<b>41,589</b>	
Social Security		4,718	3
PSC Remainder Assessment		358	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>46,665</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			Adams				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.199392				3
County tax rate	mills		8.242002				4
Local tax rate	mills		7.071771				5
School tax rate	mills		9.295213				6
Voc. school tax rate	mills		1.643891				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>26.452269</b>				<b>10</b>
Less: state credit	mills		1.289148				11
<b>Net tax rate</b>	mills		<b>25.163121</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.071771</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.939104</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>18.010875</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.452269</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.680882</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.163121</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.133117</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,440,369	2,440,369				22
Materials & Supplies	\$	15,175	15,175				23
<b>Subtotal</b>	\$	<b>2,455,544</b>	<b>2,455,544</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,455,544</b>	<b>2,455,544</b>				<b>26</b>
Assessment Ratio	dec.		1.009900				27
<b>Assessed Value</b>	\$	<b>2,479,854</b>	<b>2,479,854</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.133117</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>42,488</b>	<b>42,488</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	30,732					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>42,488</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)	3,172		4
Structures and Improvements (311)	5,815		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	151,305		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>160,292</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,433		12
Structures and Improvements (321)	235,830		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,719		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,498		20
<b>Total Pumping Plant</b>	<b>348,480</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)	13,821		23
<b>Total Water Treatment Plant</b>	<b>13,821</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,954		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			3,172 4
Structures and Improvements (311)			5,815 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			151,305 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>160,292</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			5,433 12
Structures and Improvements (321)			235,830 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			97,719 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			9,498 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>348,480</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			13,821 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,821</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			9,954 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)	122,216	728,988	26
Transmission and Distribution Mains (343)	1,172,379	79,911	27
Fire Mains (344)	0		28
Services (345)	255,232	9,370	29
Meters (346)	103,865	9,623	30
Hydrants (348)	160,669	15,776	31
Other Transmission and Distribution Plant (349)	514		32
<b>Total Transmission and Distribution Plant</b>	<b>1,824,829</b>	<b>843,668</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,000		34
Office Furniture and Equipment (372)	174		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	15,723		37
Other General Equipment (379)	75,050		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>92,947</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,440,369</b>	<b>843,668</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,440,369</b>	<b>843,668</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)	7,865		843,339	26
Transmission and Distribution Mains (343)	12,690		1,239,600	27
Fire Mains (344)			0	28
Services (345)	1,300		263,302	29
Meters (346)	4,320		109,168	30
Hydrants (348)	1,500		174,945	31
Other Transmission and Distribution Plant (349)			514	32
<b>Total Transmission and Distribution Plant</b>	<b>27,675</b>	<b>0</b>	<b>2,640,822</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			2,000	34
Office Furniture and Equipment (372)			174	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			15,723	37
Other General Equipment (379)			75,050	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>92,947</b>	
<b>Total utility plant in service directly assignable</b>	<b>27,675</b>	<b>0</b>	<b>3,256,362</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>27,675</b>	<b>0</b>	<b>3,256,362</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			9,370	<b>9,370</b>	1
February			9,029	<b>9,029</b>	2
March			9,663	<b>9,663</b>	3
April			8,858	<b>8,858</b>	4
May			10,044	<b>10,044</b>	5
June			9,565	<b>9,565</b>	6
July			12,056	<b>12,056</b>	7
August			10,783	<b>10,783</b>	8
September			9,305	<b>9,305</b>	9
October			9,128	<b>9,128</b>	10
November			8,146	<b>8,146</b>	11
December			8,197	<b>8,197</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>114,144</b>	<b>114,144</b>	
Less: Water sold				101,665	13
Volume pumped but not sold				<b>12,479</b>	14
Volume sold as a percent of volume pumped				<b>89%</b>	15
Volume used for water production, water quality and system maintenance				655	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>655</b>	19
Volume pumped but unaccounted for				<b>11,824</b>	20
Percent of water lost				<b>10%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				676	23
Date of maximum: 10/16/2001					24
Cause of maximum:					25
Water Main Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				124	26
Date of minimum: 12/26/2001					27
Total KWH used for pumping for the year				130,248	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**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>	
260 NORTH GRANT	#1	274	12	72,904	Yes	<b>1</b>
300 NORTH GRANT	#2	240	12	66,321	Yes	<b>2</b>
210 NORTH COLLEGE	#4	125	16	216,737	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #3 (WELL #1)	BOOSTER #4 (WELL #1)	WELL #1	1
Location	260 NORTH GRANT	260 NORTH GRANT	260 NORTH GRANT	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	LAYNE	5
Year Installed	1935	1975	1935	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	425	300	8
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	UNKNOWN	U S ELECTRIC	9 10
Year Installed	1935	1975	1935	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2LL #3-ABANDONED 12/24/97		WELL #4	14
Location	300 NORTH GRANT	300 NORTH GRANT	210 NORTH COLLEGE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	FAIRBANKS-MORSE	LAYNE	AMERICAN	18
Year Installed	1990	1972	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	510	750	830	21
Pump Motor or Standby Engine Mfr	U S ELECTRIC	WESTINGHOUSE	U S ELECTRIC	22 23
Year Installed	1990	1972	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	30	75	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	EAST SIDE	WEST SIDE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	2001	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	143	140	6
Total capacity in gallons (actual)	400,000	75,000	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	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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)	
A	D	4.000	749	0	0	0	749	1
A	D	6.000	9,075	0	0	0	9,075	2
M	D	6.000	22,733	131	535	0	22,329	3
A	T	8.000	60	0	0	0	60	4
M	D	8.000	22,296	498	734	0	22,060	5
M	S	8.000	217	0	0	0	217	6
M	T	8.000	125	0	0	0	125	7
M	D	10.000	13,446	1,647	0	0	15,093	8
A	D	12.000	4,835	0	0	0	4,835	9
A	T	12.000	165	0	0	0	165	10
M	D	12.000	1,805	0	0	0	1,805	11
M	S	12.000	170	0	0	0	170	12
M	T	12.000	0	54			54	13
<b>Total Within Municipality</b>			<b>75,676</b>	<b>2,330</b>	<b>1,269</b>	<b>0</b>	<b>76,737</b>	
<b>Total Utility</b>			<b>75,676</b>	<b>2,330</b>	<b>1,269</b>	<b>0</b>	<b>76,737</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	410	0	7	0	403		1
M	1.000	270	7	2	0	275		2
M	1.250	1	0	0	0	1		3
M	1.500	6	0	0	0	6		4
M	2.000	13	3	2	0	14		5
M	3.000	1	0	0	0	1		6
M	4.000	10	2	2	0	10		7
M	6.000	2	0	0	0	2		8
M	8.000	2	0	0	0	2		9
<b>Total Utility</b>		<b>715</b>	<b>12</b>	<b>13</b>	<b>0</b>	<b>714</b>	<b>0</b>	

### METERS

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

#### 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	206	0	102	0	<b>104</b>	100	<b>1</b>
0.750	559	84	0	0	<b>643</b>	112	<b>2</b>
1.000	27	2	1	0	<b>28</b>	4	<b>3</b>
1.500	3	3	0	0	<b>6</b>	2	<b>4</b>
2.000	17	1	2	0	<b>16</b>	5	<b>5</b>
3.000	3	0	0	0	<b>3</b>	0	<b>6</b>
4.000	3	0	1	0	<b>2</b>	0	<b>7</b>
6.000	7	0	2	0	<b>5</b>	4	<b>8</b>
8.000	1	0	0	0	<b>1</b>	1	<b>9</b>
12.000	0	1			<b>1</b>	0	<b>10</b>
<b>Total:</b>	<b>826</b>	<b>91</b>	<b>108</b>	<b>0</b>	<b>809</b>	<b>228</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	67	11	0	0	1	25	<b>104</b>	<b>1</b>
0.750	510	69	0	0	0	64	<b>643</b>	<b>2</b>
1.000	0	23	0	3	0	2	<b>28</b>	<b>3</b>
1.500	0	6	0	0	0	0	<b>6</b>	<b>4</b>
2.000	0	11	0	4	0	1	<b>16</b>	<b>5</b>
3.000	0	1	0	0	2	0	<b>3</b>	<b>6</b>
4.000	0	0	1	1	0	0	<b>2</b>	<b>7</b>
6.000	0	0	0	0	4	1	<b>5</b>	<b>8</b>
8.000	0	0	0	0	1	0	<b>1</b>	<b>9</b>
12.000					1	0	<b>1</b>	<b>10</b>
<b>Total:</b>	<b>577</b>	<b>121</b>	<b>1</b>	<b>8</b>	<b>9</b>	<b>93</b>	<b>809</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	122	7	3		126	2
<b>Total Fire Hydrants</b>	<b>122</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>126</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	126
Number of distribution system valves end of year:	191
Number of distribution valves operated during year:	191

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## WATER OPERATING SECTION FOOTNOTES

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

Account 600 - Increase is due to addition of half time employee.

Account 640 - Decrease is due to lower operating supplies purchased during the year.

Account 650 - The increase was due to an extremely larger watermain break during the year under U.S. Highway 13.

Account 686 - Increase is due to addition of half-time employee as well as an increase in health insurance premiums.

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

All additions financed by the utility, a grant, and the TIF district.

Account 342 - The utility completed the installation of a water tower during the year.

Account 343, 345, and 348 - Additions financed by the utility and TIF district.

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### Water Mains (Page W-15)

All additions were financed by the utility and TIF district.

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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)	356,508	1
<b>Total Sewage Operating Revenues</b>	<b>356,508</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,281	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)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>1,281</b>	
<b>Total Operating Revenues</b>	<b>357,789</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	141,501	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	71,540	11
<b>Total Operation and Maintenance Expenses</b>	<b>213,041</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	2,679	12
Amortization Expense (404)		13
Taxes (408)	6,874	14
<b>Total Other Operating Expenses</b>	<b>9,553</b>	
<b>Total Operating Expenses</b>	<b>222,594</b>	
<b>NET OPERATING INCOME</b>	<b>135,195</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	17	530	1
Commercial Revenues	1	696	55	2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>2</b>	<b>713</b>	<b>585</b>	
Measured Service to General Customers (622)				
Residential Revenues	562	27,700	162,094	5
Commercial Revenues	120	16,301	71,803	6
Industrial Revenues	2	3,018	32,460	7
Revenues from Public Authorities	9	2,796	12,667	8
<b>Total Measured Service to General Customers (622)</b>	<b>693</b>	<b>49,815</b>	<b>279,024</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)	1	21,726	76,899	10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>696</b>	<b>72,254</b>	<b>356,508</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)
CASTLE ROCK CONTAINER CO.	2,990	4,264	5,266	1 1

### 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	1,281	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>1,281</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>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	60,578	1
Power and Fuel for Pumping (821)	29,318	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	12,125	7
Other Operating Supplies and Expenses (827)	35,057	8
Transportation Expenses (828)	4,423	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>141,501</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
<b>Total Maintenance Expenses</b>	<b>0</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	20,050	19
Office Supplies and Expenses (851)	11,958	20
Outside Services Employed (852)	13,325	21
Insurance Expense (853)		22
Employees Pensions and Benefits (854)	18,596	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	7,611
Rents (857)	26
<b>Total Administrative and General Expenses</b>	<b>71,540</b>
<b>Total Operation and Maintenance Expenses</b>	<b>213,041</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		5,975	1
Local and School Tax Equivalent on Meters Charged by Water Department		899	2
PSC Remainder Assessment		0	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>6,874</u></b>	

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	780		4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	203,159	3,587	6
Collecting Mains and Accessories (313)	771,812	16,992	7
Interceptor Mains and Accessories (314)	53,710		8
Force Mains (315)	132,497		9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<u>1,161,958</u>	<u>20,579</u>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)	33,181		12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	131,870		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<u>165,051</u>	<u>0</u>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	8,458		17
Structures and Improvements (331)	437,386	925,878	18
Preliminary Treatment Equipment (332)	13,799	309,378	19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)	142,576	593,068	21
Advanced Treatment Equipment (335)	39,892	4,843	22
Chlorination Equipment (336)	1,540		23
Sludge Treatment and Disposal Equipment (337)	275,601	244,759	24
Plant Site Piping (338)	110,089	274,264	25
Flow Metering and Monitoring Equipment (339)	25,594	5,174	26
Outfall Sewer Pipes (340)			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)			780	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	880		205,866	6
Collecting Mains and Accessories (313)	3,381		785,423	7
Interceptor Mains and Accessories (314)			53,710	8
Force Mains (315)			132,497	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>4,261</b>	<b>0</b>	<b>1,178,276</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			33,181	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			131,870	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>165,051</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			8,458	17
Structures and Improvements (331)			1,363,264	18
Preliminary Treatment Equipment (332)	13,799		309,378	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)	142,576		593,068	21
Advanced Treatment Equipment (335)			44,735	22
Chlorination Equipment (336)			1,540	23
Sludge Treatment and Disposal Equipment (337)			520,360	24
Plant Site Piping (338)	22,018		362,335	25
Flow Metering and Monitoring Equipment (339)	2,600		28,168	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)		11,349	28
<b>Total Treatment and Disposal Plant</b>	<b>1,054,935</b>	<b>2,368,713</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)	2,000		30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)	33,069		33
Other General Equipment (379)	30,820	3,023	34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>65,889</b>	<b>3,023</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,447,833</b>	<b>2,392,315</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>2,447,833</b>	<b>2,392,315</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)			11,349 28
<b>Total Treatment and Disposal Plant</b>	<b>180,993</b>	<b>0</b>	<b>3,242,655</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			2,000 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			33,069 33
Other General Equipment (379)			33,843 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>68,912</b>
<b>Total utility plant in service directly assignable</b>	<b>185,254</b>	<b>0</b>	<b>4,654,894</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>185,254</b>	<b>0</b>	<b>4,654,894</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)
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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)
2.000	5,036				5,036
4.000	440				440
6.000	50		50		0
8.000	54,234	483	433		54,284
10.000	8,686				8,686
15.000	8,185				8,185
<b>Total Utility</b>	<b>76,631</b>	<b>483</b>	<b>483</b>	<b>0</b>	<b>76,631</b>

1  
2  
3  
4  
5  
6

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## SEWER OPERATING SECTION FOOTNOTES

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NONE