



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SCHOFIELD WATER & SEWER UTILITY

Principal Office: 200 PARK STREET
SCHOFIELD, WI 54476

For the Year Ended: DECEMBER 31, 1998

**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 _____ of
(Person responsible for accounts)

SCHOFIELD WATER & 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) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SCHOFIELD WATER & SEWER UTILITY

Utility Address: 200 PARK STREET
SCHOFIELD, WI 54476

When was utility organized? 1/1/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LYNN GRYCH
Title: CITY CLERK - TREASURER

Office Address:
200 PARK STREET
SCHOFIELD, WI 54476

Telephone: (715) 359 - 5230

Fax Number: (715) 359 - 5973

E-mail Address:

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

Name: MR CLIFFORD A WIERNIK
Title: PRINCIPAL

Office Address: SCHUMAKER, ROMENESKO & ASSOCIATES, SC
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address: cliffw@sr-a.com

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

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

Name: MR CLIFFORD A WIERNIK
Title: PRINCIPAL

Office Address: SCHUMAKER, ROMENESKO & ASSOCIATES, SC
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address: cliffw@sr-a.com

Date of most recent audit report: 1/10/1999

Period covered by most recent audit: December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR

Title: PUBLIC WORKS ADMINISTRATOR

Office Address:

200 PARK STREET
SCHOFIELD, WI 54476

Telephone: (715) 359 - 5230

Fax Number: (715) 359 - 5973

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR MERLE KAMKET, MEMBER
 - MR LEROY KRUEGER, MEMBER
 - MR DON MUELVVER, MEMBER
 - MR DON PERSON, MEMBER
 - MR RAY PETERSON, MEMBER
-

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? YES

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	748,473	746,422	1
Operating Expenses:			
Operation and Maintenance Expense (401)	507,062	437,442	2
Depreciation Expense (403)	117,447	98,106	3
Amortization Expense (404)	0	0	4
Taxes (408)	51,593	49,659	5
Total Operating Expenses	676,102	585,207	
Net Operating Income	72,371	161,215	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	72,371	161,215	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,785	3,894	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,785	3,894	
Total Income	78,156	165,109	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	78,156	165,109	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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
Total Interest Charges	0	0	
Net Income	78,156	165,109	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	563,234	398,125	19
Balance Transferred from Income (433)	78,156	165,109	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	641,390	563,234	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on temporary investments	5,785	4
Total (Acct. 419):	5,785	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	304,820	0	443,653	0	748,473	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.)	971				971	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	303,849	0	443,653	0	747,502	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,024,976	4,937,942	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,026,803	918,252	2
Net Utility Plant	3,998,173	4,019,690	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	105,244	73,503	8
Temporary Cash Investments (132)	171,808	138,444	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	190,261	201,348	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,537	52,234	14
Materials and Supplies (150)	10,342	5,229	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	493,192	470,758	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,491,365	4,490,448	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,181,169	3,247,632	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	641,390	563,234	23
Total Proprietary Capital	3,822,559	3,810,866	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	36,375	38,683	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,889	40,005	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	(50)	0	33
Total Current and Accrued Liabilities	80,214	78,688	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	15,141	27,522	36
Total Deferred Credits	15,141	27,522	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	573,451	573,372	38
Total Liabilities and Other Credits	4,491,365	4,490,448	

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)	
Plant Accounts:					
Utility Plant in Service (100)	2,586,755	2,438,221	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
Total Utility Plant	2,586,755	2,438,221	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	548,047	478,756	0	0	9
Total Accumulated Provision	548,047	478,756	0	0	
Net Utility Plant	2,038,708	1,959,465	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	495,199	423,053			918,252	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,081	59,366			117,447	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,963	(1,963)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Rounding	(1)				(1)	12
Total credits	60,043	57,403	0	0	117,446	13
Debits during year						14
Book cost of plant retired	7,195	1,700			8,895	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,195	1,700	0	0	8,895	19
Balance End of Year	548,047	478,756	0	0	1,026,803	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.37%	2.39%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,342	5,229
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>10,342</u>	<u>5,229</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	3,247,632	1
Changes during year (explain):		
Additions in TIF #3, services, hydrants, mains; also Pearl St-TIF #3	33,537	2
Repayment of Capital paid in by TIF District	(100,000)	3
Balance end of year	<u>3,181,169</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

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)
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,005	1
Accruals:		
Charged water department expense	47,120	2
Charged electric department expense		3
Charged sewer department expense	4,473	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>51,593</u>	
Taxes paid during year:		
County, state and local taxes	40,005	6
Social Security taxes	6,527	7
PSC Remainder Assessment	1,177	8
Other (explain):		
NONE		9
Total payments and other debits	<u>47,709</u>	
Balance end of year	<u><u>43,889</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)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	227,047	0	0	346,325	0	573,372	1
Add credits during year:							
For Services	79					79	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	227,126	0	0	346,325	0	573,451	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	135,142			252,136		387,278	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	75,832	5
Electric		6
Sewer (Regulated)	114,429	7
Other (specify):		
NONE		8
Total (Acct. 142):	190,261	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Utility tax equivalent	(40,005)	12
Utility costs paid by City-1997 and 1998	(5,032)	13
Additional hydrant rent due utility-1997 and 1998	3,798	14
Amounts collected in TIF due utility	56,776	15
Total (Acct. 145):	15,537	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

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)	
<hr/>		
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
Accumulated vested sick pay	15,141	20
Total (Acct. 253):	15,141	
<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)	
Add Average:						
Utility Plant in Service	2,565,549	0	2,415,910	0	4,981,459	1
Materials and Supplies	7,785	0	0	0	7,785	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	521,623	0	450,904	0	972,527	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	227,086	0	346,325	0	573,411	6
Other (specify):					0	7
Average Net Rate Base	1,824,625	0	1,618,681	0	3,443,306	
Net Operating Income	90,071	0	(17,700)	0	72,371	8
Net Operating Income as a percent of Average Net Rate Base	4.94%	N/A	-1.09%	N/A	2.10%	

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)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,214,400	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	602,312	3
Other (Specify):		4
Total Average Proprietary Capital	3,816,712	
Net Income		
Net Income	78,156	5
Percent Return on Proprietary Capital	2.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 6/17/99, information provided. ele

June 8, 1999

Ms. Lynn Grych, City Clerk Treasurer
Schofield Municipal Water & Sewer Utility
200 Park Street
Schofield, WI 54476-1193

1998 Analytical Review DWCCA-5290-ELE

Dear Ms. Grych:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.
2. During our review, we noted that additions greater than \$10,000 are reported in sewer plant in service Account 323, Electric Pumping Equipment, and Account 379, Other General Equipment. The headnote to the Sewer Plant in Service schedule requests that explanations be provided for plant additions or retirements greater than \$10,000 not supported by statistical schedules. Please furnish an explanation of these additions, 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) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\1998 analytical review letters\june 8 1999 rev letters e.dc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	303,378	1
Total Sales of Water	303,378	
Other Operating Revenues		
Forfeited Discounts (470)	456	2
Other Water Revenues (474)	986	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,442	
Total Operating Revenues	304,820	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	77,149	5
General Operating Expenses (680-690)	32,399	6
Total Operation and Maintenance Expenses	109,548	
Other Operating Expenses		
Depreciation Expense (403)	58,081	7
Amortization Expense (404)		8
Taxes (408)	47,120	9
Total Other Operating Expenses	105,201	
Total Operating Expenses	214,749	
NET OPERATING INCOME	90,071	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	270	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	270	
Metered Sales to General Customers (461)				
Residential	764	46,941	82,447	4
Commercial	142	25,599	33,430	5
Industrial	60	125,186	83,697	6
Total Metered Sales to General Customers (461)	966	197,726	199,574	
Private Fire Protection Service (462)	26		16,079	7
Public Fire Protection Service (463)	1		87,455	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	994	197,727	303,378	

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)
------------------------------	----------------------------------	----------------------------------------------	-------------------------

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	87,455	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	87,455	
Forfeited Discounts (470):		
Customer late payment charges	456	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	456	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	971	7
Other (specify):		
Miscellaneous	15	8
Total Other Water Revenues (474)	986	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	42,623	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,727	3
Chemicals (630)	7,294	4
Supplies and Expenses (640)	7,337	5
Repairs of Water Plant (650)	3,112	6
Transportation Expenses (660)	2,056	7
Total Plant Operation and Maintenance Expenses	77,149	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	15,130	8
Office Supplies and Expenses (681)	2,889	9
Outside Services Employed (682)	3,579	10
Insurance Expense (684)	1,903	11
Employees Pensions and Benefits (686)	5,622	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,276	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	32,399	
 Total Operation and Maintenance Expenses	109,548	

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	Water only	43,889	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 share of meter related cost	706	2
Net property tax equivalent		43,183	
Social Security	Actual wages	3,478	3
PSC Remainder Assessment	% of revenues	459	4
Other (specify): NONE			5
Total tax expense		<u>47,120</u>	

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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204036				3
County tax rate	mills		6.347314				4
Local tax rate	mills		7.847929				5
School tax rate	mills		9.113139				6
Voc. school tax rate	mills		1.843841				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.356259				10
Less: state credit	mills		1.676228				11
Net tax rate	mills		23.680031				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.847929				14
Combined School Tax Rate	mills		10.956980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.804909				17
Total Tax Rate	mills		25.356259				18
Ratio of Local and School Tax to Total	dec.		0.741628				19
Total tax net of state credit	mills		23.680031				20
Net Local and School Tax Rate	mills		17.561772				21
Utility Plant, Jan. 1	\$	2,544,344	2,544,344				22
Materials & Supplies	\$	5,229	5,229				23
Subtotal	\$	2,549,573	2,549,573				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,549,573	2,549,573				26
Assessment Ratio	dec.		0.980217				27
Assessed Value	\$	2,499,135	2,499,135				28
Net Local & School Rate	mills		17.561772				29
Tax Equiv. Computed for Current Year	\$	43,889	43,889				30
Tax Equivalent per 1994 PSC Report	\$	40,005					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	43,889					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)	
INTANGIBLE PLANT			
Organization (301)	909		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	909	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,270		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)	100,631	704	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	102,901	704	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	80,652		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	152,750		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	233,402	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	63,799		23
Total Water Treatment Plant	63,799	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	28,902		24
Structures and Improvements (341)	21,473		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			909	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	909	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,270	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)			101,335	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	103,605	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			80,652	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		1	152,751	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	1	233,403	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		1	63,800	23
Total Water Treatment Plant	0	1	63,800	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			28,902	24
Structures and Improvements (341)			21,473	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	359,453		26
Transmission and Distribution Mains (343)	1,231,253	10,510	27
Fire Mains (344)	0		28
Services (345)	246,894	15,208	29
Meters (346)	70,127	14,832	30
Hydrants (348)	105,934	1,460	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,064,036	42,010	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,139		35
Computer Equipment (372.1)	4,301		36
Transportation Equipment (373)	41,981		37
Other General Equipment (379)	27,875	6,891	38
Other Tangible Property (390)	0		39
Total General Plant	79,296	6,891	
Total utility plant in service directly assignable	2,544,343	49,605	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,544,343	49,605	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			359,453 26
Transmission and Distribution Mains (343)			1,241,763 27
Fire Mains (344)			0 28
Services (345)	268		261,834 29
Meters (346)	6,927		78,032 30
Hydrants (348)			107,394 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,195	0	2,098,851
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			5,139 35
Computer Equipment (372.1)			4,301 36
Transportation Equipment (373)			41,981 37
Other General Equipment (379)			34,766 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	86,187
Total utility plant in service directly assignable	7,195	2	2,586,755
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	7,195	2	2,586,755

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			17,253	17,253	1
February			15,378	15,378	2
March			16,683	16,683	3
April			16,212	16,212	4
May			20,330	20,330	5
June			19,979	19,979	6
July			23,359	23,359	7
August			22,363	22,363	8
September			21,545	21,545	9
October			18,901	18,901	10
November			16,003	16,003	11
December			17,560	17,560	12
Total for year	0	0	225,566	225,566	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				225,566	16
Less: Water sold				197,727	17
Losses and unaccounted for				27,839	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				1,061	21
Date of maximum: 7/1/1998					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				240	24
Date of minimum: 12/26/1998					25
Total KWH used for pumping for the year				202,238	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1959 DRILLED 1600 SPRING STREET	NO 2	1,001	28	1,008,000	Yes	1
1971 DRILLED 900 GROSSMAN	NO 3	1,001	20	1,008,000	Yes	2
1982 DRILLED 200 PARK	NO 4	801	20	1,008,000	Yes	3

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	NO 3	NO 4	SPRING	1
Location	900 GROSSMAN	200 PARK	1600 SPRING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	BERKLEY	FAIRBANKS	5
Year Installed	1971	1982	1960	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	850	750	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GEN ELECTRIC	FAIRBANKS	10
Year Installed	1971	1982	1960	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	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	NO 1	NO 2	NO 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	S	3
Year constructed	1946	1971	1989	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	1	136	6
Total capacity in gallons	75,000	200,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			POWDER	9
Points of application (wellhouse, central facilities, booster station, other)			OTHER	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.0750	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			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)	
M	D	2.000	126	0	0	0	126	1
M	D	4.000	876	0	0	0	876	2
M	D	6.000	50,544	140	0	0	50,684	3
M	D	8.000	15,815	0	0	0	15,815	4
M	D	10.000	18,245	0	0	0	18,245	5
M	D	12.000	10	0	0	0	10	6
Total Within Municipality			85,616	140	0	0	85,756	
Total Utility			85,616	140	0	0	85,756	

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	0.625	267	0	0	0	267		1
L	0.625	360	0	0	0	360		2
M	0.750	43	0	1	0	42		3
L	0.750	120	0	0	0	120		4
L	1.000	12	0	0	0	12		5
M	1.000	11	0	0	0	11		6
M	1.250	1	0	0	0	1		7
M	1.500	12	0	0	0	12		8
L	1.500	7	0	0	0	7		9
M	2.000	67	1	0	0	68		10
L	2.000	12	0	0	0	12		11
M	3.000	1	0	0	0	1		12
L	3.000	1	0	0	0	1		13
L	4.000	1	0	0	0	1		14
M	4.000	2	0	0	0	2		15
M	6.000	1	0	0	0	1		16
L	8.000	2	0	0	0	2		17
Total Utility		920	1	1	0	920	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	632	0	0	0	632	0	1
0.750	260	100	100	0	260	100	2
1.000	35	24	24	0	35	5	3
1.250	0	0	0	0	0	0	4
1.500	33	0	0	0	33	1	5
2.000	30	0	0	0	30	0	6
3.000	2	2	1	0	3	2	7
4.000	0	0	0	0	0	0	8
6.000	2	1	0	0	3	1	9
Total:	994	127	125	0	996	109	

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	569	52	10	1	0	0	632	1
0.750	183	41	17	0	0	19	260	2
1.000	8	14	11	2	0	0	35	3
1.250	0	0	0	0	0	0	0	4
1.500	0	13	6	2	0	12	33	5
2.000	4	9	10	2	0	5	30	6
3.000	0	0	3	0	0	0	3	7
4.000	0	0	0	0	0	0	0	8
6.000	0	0	3	0	0	0	3	9
Total:	764	129	60	7	0	36	996	

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	125	1			126	2
Total Fire Hydrants	125	1	0	0	126	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	12
Number of distribution system valves end of year:	231
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

686-Sick payout to public works administrator

Water Utility Plant in Service (Page W-08)

Adjustments-rounding

Water Mains (Page W-15)

Water mains-additions paid for by Utility

Water Services (Page W-16)

Service addition and retirement paid for by Utility.

Costs of additions-\$15,207 includes final costs from 1997 construction project in Grand Avenue. Services additions and retirements were recorded in 1997.

Hydrants and Distribution System Valves (Page W-18)

Due to health issues of the public works administrator, a lower number of hydrants were operated in 1998; the required amount is expected to be operated in 1999

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	442,685	1
Total Sewage Operating Revenues	442,685	
Other Operating Revenues		
Forfeited Discounts (631)	968	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	968	
Total Operating Revenues	443,653	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	365,854	8
Maintenance Expenses (831-834)	860	9
Customer Accounting & Collection Expenses (840-843)	974	10
Administrative and General Expenses (850-857)	29,826	11
Total Operation and Maintenance Expenses	397,514	
Other Operating Expenses		
Depreciation Expense (403)	59,366	12
Amortization Expense (404)		13
Taxes (408)	4,473	14
Total Other Operating Expenses	63,839	
Total Operating Expenses	461,353	
NET OPERATING INCOME	(17,700)	

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)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	758	46,646	177,006	5
Commercial Revenues	132	20,247	64,988	6
Industrial Revenues	59	68,164	170,410	7
Revenues from Public Authorities	6	1,230	3,911	8
Total Measured Service to General Customers (622)	955	136,287	416,315	
Service to Public Authorities (623)	2	10,382	26,370	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	957	146,669	442,685	

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.
 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	968	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	968	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

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)	
OPERATION EXPENSES		
Supervision and Labor (820)	38,721	1
Power and Fuel for Pumping (821)	3,895	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	321,183	8
Transportation Expenses (828)	2,055	9
Rents (829)		10
Total Operation Expenses	365,854	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	860	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	860	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	543	15
Flat Rate Inspections (841)		16
Meter Reading (842)	431	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	974	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	14,501	19
Office Supplies and Expenses (851)	2,458	20
Outside Services Employed (852)	4,993	21
Insurance Expense (853)		22
Employees Pensions and Benefits (854)	5,726	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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	2,148	25
Rents (857)		26
Total Administrative and General Expenses	29,826	
 Total Operation and Maintenance Expenses	 397,514	

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	wage allocation	3,049	1
Local and School Tax Equivalent on Meters Charged by Water Department		706	2
PSC Remainder Assessment	% of revenues	718	3
Other (specify): NONE			4
Total tax expense		<u>4,473</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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	14,102		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	199,726	1,166	6
Collecting Mains and Accessories (313)	1,363,151	7,276	7
Interceptor Mains and Accessories (314)	266,364		8
Force Mains (315)	80,565		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,923,908	8,442	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	77,390		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	294,154	16,388	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	371,544	16,388	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			14,102	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			200,892	6
Collecting Mains and Accessories (313)			1,370,427	7
Interceptor Mains and Accessories (314)			266,364	8
Force Mains (315)			80,565	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	1,932,350	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			77,390	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	1,700		308,842	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	1,700	0	386,232	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	5,139		31
Computer Equipment (372.1)	4,301		32
Transportation Equipment (373)	41,982		33
Other General Equipment (379)	46,725	21,493	34
Other Tangible Property (390)	0		35
Total General Plant	98,147	21,493	
Total utility plant in service directly assignable	2,393,599	46,323	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,393,599	46,323	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			5,139 31
Computer Equipment (372.1)			4,301 32
Transportation Equipment (373)		(1)	41,981 33
Other General Equipment (379)			68,218 34
Other Tangible Property (390)			0 35
Total General Plant	0	(1)	119,639
Total utility plant in service directly assignable	1,700	(1)	2,438,221
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	1,700	(1)	2,438,221

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	381	0	0	0	381		1
Sewer	6.000	530	0	0	0	530		2
Sewer	8.000	2	0	0	0	2		3
Total Utility		913	0	0	0	913	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	2,457	0	0	0	2,457	1
6.000	1,912	0	0	0	1,912	2
8.000	45,412	0	0	0	45,412	3
10.000	20,115	0	0	0	20,115	4
12.000	2,152	0	0	0	2,152	5
15.000	4,364	0	0	0	4,364	6
Total Utility	76,412	0	0	0	76,412	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

821-lower power consumption-lift stations due to prior remodeling

827-additional costs related to increased flow and corresponding sewage processing charge

854-less costs charged due to public works administrator out on sick leave

Sewer Utility Plant in Service (Page S-07)

Adjustments-rounding

per 6/15/99 review response: a/c 323 additions were major pump repairs and a/c 379 additions were new equipment for examining sewer pipes. 6/17/99 ele

Sewer Services (Page S-09)

Final costs related to DOT projects; statistical changes reported in 1997

Sewer Mains (Page S-10)

Statistical changes reported in 1997; final billings from DOT projects
