



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, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I LYNN GRYCH 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) 12/31/1999
(Date)

TREASURER/CLERK
(Title)

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

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 CPA
Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLC
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324
Fax Number: (715) 842 - 8146

E-mail Address:

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

Name: NONE
Title:

Office Address:

Telephone:
Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR CLIFFORD A WIERNIK CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLC
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

Date of most recent audit report: 2/24/2000

Period covered by most recent audit: 1/1/99 TO 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MS LYNN GRYPCH

Title: TREASURER/CLERK

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 KAMKE, MEMBER
- MS LISA KRAUSE, MEMBER
- MR LEROY KRUEGER, MEMBER
- MR DON PERSON, 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:

IDENTIFICATION AND OWNERSHIP

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)	713,839	748,473	1
Operating Expenses:			
Operation and Maintenance Expense (401)	595,612	507,062	2
Depreciation Expense (403)	119,132	117,447	3
Amortization Expense (404)	0	0	4
Taxes (408)	50,974	51,593	5
Total Operating Expenses	765,718	676,102	
Net Operating Income	(51,879)	72,371	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(51,879)	72,371	
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)	3,018	5,785	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,018	5,785	
Total Income	(48,861)	78,156	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	100,000	0	12
Total Miscellaneous Income Deductions	100,000	0	
Income Before Interest Charges	(148,861)	78,156	
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)	3,085	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	3,085	0	
Net Income	(151,946)	78,156	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	641,390	563,234	19
Balance Transferred from Income (433)	(151,946)	78,156	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	200,000	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)	289,444	641,390	

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	3,018	4
Total (Acct. 419):	3,018	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
INTEREST SUBSIDY TO TIF DISTRICT	100,000	7
Total (Acct. 426):	100,000	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
RECLASS TRANSFERS TO TIF DISTRICT FOR INTEREST SUBSIDY FROM PAID IN CAPIT	200,000	9
Total (Acct. 435)--Debit:	200,000	
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	300,701	0	413,138	0	713,839	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.)	1,000				1,000	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	299,701	0	413,138	0	712,839	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,086,853	5,024,976	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,105,798	1,026,803	2
Net Utility Plant	3,981,055	3,998,173	
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)	142,702	105,244	8
Temporary Cash Investments (132)	45,810	171,808	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	189,149	190,261	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	103,658	15,537	14
Materials and Supplies (150)	12,618	10,342	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	493,937	493,192	
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	4,474,992	4,491,365	

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)	3,381,169	3,181,169	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	289,444	641,390	23
Total Proprietary Capital	3,670,613	3,822,559	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	125,514	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	125,514	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	30,880	36,375	28
Payables to Municipality (233)	8,233	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,436	43,889	31
Interest Accrued (237)	1,302	0	32
Other Current and Accrued Liabilities (238)	21,563	(50)	33
Total Current and Accrued Liabilities	105,414	80,214	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	15,141	36
Total Deferred Credits	0	15,141	
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	573,451	38
Total Liabilities and Other Credits	4,474,992	4,491,365	

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)	2,633,294	2,446,375	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)	7,184				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,640,478	2,446,375	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	583,998	521,800	0	0	9
Total Accumulated Provision	583,998	521,800	0	0	
Net Utility Plant	2,056,480	1,924,575	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	548,047	478,756			1,026,803	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,192	59,940			119,132	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,906	(1,906)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	111				111	10
Other credits (specify):						11
					0	12
Total credits	61,209	58,034	0	0	119,243	13
Debits during year						14
Book cost of plant retired	25,258	14,990			40,248	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	25,258	14,990	0	0	40,248	19
Balance End of Year	583,998	521,800	0	0	1,105,798	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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,618	10,342
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	12,618	10,342

**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>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,181,169	1
Changes during year (explain):		
RECLASSIFICATION OF PAID IN CAPITAL PAYMENTS AS OTHER INCOME DEDUCTIOI	200,000	2
Balance end of year	<u><u>3,381,169</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Advances (223)					
UTILITY INSTALLMENT PLAN	09/14/1999	12/01/2007	4.60%	68,912	1
GROSSMAN TOWER INSTALLMENT PLAN	12/01/1999	12/01/2007	4.60%	56,602	2
Total for Account 223				125,514	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,889	1
Accruals:		
Charged water department expense	46,854	2
Charged electric department expense		3
Charged sewer department expense	4,120	4
Other (explain):		
NONE		5
Total Accruals and other credits	50,974	
Taxes paid during year:		
County, state and local taxes	43,889	6
Social Security taxes	6,658	7
PSC Remainder Assessment	880	8
Other (explain):		
NONE		9
Total payments and other debits	51,427	
Balance end of year	43,436	

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)					
GROSSMAN TOWER	0	1,302		1,302	2
UTILITY INSTALLMENT		1,783	1,783	0	3
Subtotal	0	3,085	1,783	1,302	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	0	3,085	1,783	1,302	

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	227,126	0	0	346,325	0	573,451	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						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						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
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	76,444	5
Electric		6
Sewer (Regulated)	112,705	7
Other (specify):		
NONE		8
Total (Acct. 142):	189,149	
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 COSTS PAID BY CITY-1997,1998,1999	677	12
ADDITIONAL HYDRANT RENT DUE UTILITY-1997,1998,1999	6,200	13
AMOUNTS TIF DUE UTILITY FOR CONSTRUCTION PROJECTS	56,776	14
OVERPAID TAX EQUIVALENT	40,005	15
Total (Acct. 145):	103,658	
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)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
EXPENSES PAID BY CITY	8,233	19
Total (Acct. 233):	8,233	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

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	2,610,024	0	2,442,298	0	5,052,322	1
Materials and Supplies	11,480	0	0	0	11,480	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	566,022	0	500,278	0	1,066,300	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	227,126	0	346,325	0	573,451	6
Other (specify):					0	7
Average Net Rate Base	1,828,356	0	1,595,695	0	3,424,051	
Net Operating Income	(1,367)	0	(50,512)	0	(51,879)	8
Net Operating Income as a percent of Average Net Rate Base	-0.07%	N/A	-3.17%	N/A	-1.52%	

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	3,281,169	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	465,417	3
Other (Specify):		4
Total Average Proprietary Capital	3,746,586	
Net Income		
Net Income	(151,946)	5
Percent Return on Proprietary Capital	-4.06%	

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 - Contacts (Page iv)

May 5, 2000

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

1999 Analytical Review DWCCA-5290-PJL

Dear Ms. Grych:

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

1. During our review, we noted that while you report in the footnotes for the Mains schedule on page W-15 that \$5,000 of the cost of the mains was reported as added during the year were paid for by the customer, there are no contributions in aid of construction for water mains reported in Account 271 on page F-17. This was also the case for \$2,000 in sewer mains additions. Please explain.

2. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported 2 items described as prior year costs. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\5290.doc

cc: Mr. Merle Kamke

FINANCIAL SECTION FOOTNOTES

RESPONSE RECEIVED BY MAIL ON 7/13/00.

#1, further review revealed that mains were paid for by the city and were incorrectly reported as added by the customer. Will write that they should adjust a/c 200 in 2000 report.

#2, noted.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	298,793	1
Total Sales of Water	298,793	
Other Operating Revenues		
Forfeited Discounts (470)	908	2
Other Water Revenues (474)	1,000	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,908	
Total Operating Revenues	300,701	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	160,387	5
General Operating Expenses (680-690)	35,635	6
Total Operation and Maintenance Expenses	196,022	
Other Operating Expenses		
Depreciation Expense (403)	59,192	7
Amortization Expense (404)		8
Taxes (408)	46,854	9
Total Other Operating Expenses	106,046	
Total Operating Expenses	302,068	
NET OPERATING INCOME	(1,367)	

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
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	766	43,876	78,155	4
Commercial	148	24,920	32,777	5
Industrial	64	131,550	83,956	6
Total Metered Sales to General Customers (461)	978	200,346	194,888	
Private Fire Protection Service (462)	26		16,240	7
Public Fire Protection Service (463)	1		87,665	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	1,005	200,346	298,793	

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)	87,665	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)	87,665	
Forfeited Discounts (470):		
Customer late payment charges	908	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	908	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,000	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,000	
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)	45,458	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	16,087	3
Chemicals (630)	2,774	4
Supplies and Expenses (640)	13,402	5
Repairs of Water Plant (650)	80,083	6
Transportation Expenses (660)	2,583	7
Total Plant Operation and Maintenance Expenses	160,387	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,718	8
Office Supplies and Expenses (681)	4,065	9
Outside Services Employed (682)	5,030	10
Insurance Expense (684)	1,557	11
Employees Pensions and Benefits (686)	16,280	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	(15)	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	35,635	
 Total Operation and Maintenance Expenses	196,022	

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	43,436	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 SHARE OF METER RELATED COST	653	2
Net property tax equivalent		42,783	
Social Security	ACTUAL WAGES	3,631	3
PSC Remainder Assessment	% OF REVENUES	440	4
Other (specify): NONE			5
Total tax expense		46,854	

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		0.215483				3
County tax rate	mills		6.719987				4
Local tax rate	mills		7.843719				5
School tax rate	mills		9.265621				6
Voc. school tax rate	mills		2.017909				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.062719				10
Less: state credit	mills		1.513540				11
Net tax rate	mills		24.549179				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.843719				14
Combined School Tax Rate	mills		11.283530				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.127249				17
Total Tax Rate	mills		26.062719				18
Ratio of Local and School Tax to Total	dec.		0.733893				19
Total tax net of state credit	mills		24.549179				20
Net Local and School Tax Rate	mills		18.016472				21
Utility Plant, Jan. 1	\$	2,586,753	2,586,753				22
Materials & Supplies	\$	10,342	10,342				23
Subtotal	\$	2,597,095	2,597,095				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,597,095	2,597,095				26
Assessment Ratio	dec.		0.928300				27
Assessed Value	\$	2,410,883	2,410,883				28
Net Local & School Rate	mills		18.016472				29
Tax Equiv. Computed for Current Year	\$	43,436	43,436				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)	\$	43,436					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)	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	103,605	0	
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)	152,751		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	233,403	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	63,800		23
Total Water Treatment Plant	63,800	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)			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	0	233,403	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			63,800	23
Total Water Treatment Plant	0	0	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)	1,241,763	52,409	27
Fire Mains (344)	0		28
Services (345)	261,834	8,748	29
Meters (346)	78,032	8,013	30
Hydrants (348)	107,394	2,627	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,098,851	71,797	
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	86,187	0	
Total utility plant in service directly assignable	2,586,755	71,797	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,586,755	71,797	

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)	10,151		1,284,021 27
Fire Mains (344)			0 28
Services (345)	3,984		266,598 29
Meters (346)	10,271		75,774 30
Hydrants (348)	852		109,169 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	25,258	0	2,145,390
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	25,258	0	2,633,294
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	25,258	0	2,633,294

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			17,233	17,233	1
February			16,628	16,628	2
March			18,941	18,941	3
April			18,186	18,186	4
May			19,762	19,762	5
June			22,027	22,027	6
July			22,154	22,154	7
August			22,211	22,211	8
September			20,709	20,709	9
October			19,751	19,751	10
November			17,677	17,677	11
December			18,177	18,177	12
Total for year	0	0	233,456	233,456	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				4,260	14
Other utility use explanation:					15
Sewer cleaning, water main leak, fire flow, flush water main, water seal on pump, kort street job					
Water pumped into distribution system				229,196	16
Less: Water sold				200,346	17
Losses and unaccounted for				28,850	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				1,064	21
Date of maximum: 6/22/1999					22
Cause of maximum:					23
hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				177	24
Date of minimum: 12/26/1999					25
Total KWH used for pumping for the year				264,767	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	9 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 23
Year Installed				24
Type				25
Horsepower				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	50,684	1,242	701	0	51,225	3
M	D	8.000	15,815	200	0	0	16,015	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			85,756	1,442	701	0	86,497	
Total Utility			85,756	1,442	701	0	86,497	

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	42	0	0	0	42		3
L	0.750	120	0	0	0	120		4
L	1.000	12	0	7	0	5		5
M	1.000	11	14	7	0	18		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	68	0	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	14	14	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	100	120	0	612	100	1
0.750	260	0	0	0	260	0	2
1.000	35	0	6	0	29	0	3
1.250	0	0	0	0	0	0	4
1.500	33	0	3	0	30	0	5
2.000	30	6	5	0	31	6	6
3.000	3	0	1	0	2	0	7
4.000	0	0	0	0	0	0	8
6.000	3	0	0	0	3	0	9
Total:	996	106	135	0	967	106	

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	549	52	10	1	0	0	612	1
0.750	183	41	17	0	0	19	260	2
1.000	8	8	11	2	0	0	29	3
1.250	0	0	0	0	0	0	0	4
1.500	0	10	6	2	0	12	30	5
2.000	4	9	11	2	0	5	31	6
3.000	0	0	2	0	0	0	2	7
4.000	0	0	0	0	0	0	0	8
6.000	0	0	3	0	0	0	3	9
Total:	744	120	60	7	0	36	967	

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	126	2	1		127	2
Total Fire Hydrants	126	2	1	0	127	
Flushing Hydrants						
	0			15	15	3
Total Flushing Hydrants	0	0	0	15	15	

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:	15
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)

Account #630: Timing based on need, more purchases made in 1998 so not as much needed in 1999.

Account #640: Spent an additional 6,651 in 1999 for filters and gaskets.

Account #650: Increase due to painting and cleaning water tower.

Account #680 and #850: Public works director resigned in 1998 and position was not filled. A percent of his time had been charged to water and sewer in the past, also his sick leave payout.

Account #686: Adjusted for retiree's health insurance which is being paid by the utility and the remaining balance of ex-director unused sick leave which is being used for the health insurance.

Account #689: Prior year costs pertained to initial costs of painting water tower and repairs to water plant.

Water Utility Plant in Service (Page W-08)

The Transmission and Distribution mains had addition and subtraction of mains over \$10,000 due to two separate projects that are under way, the Kort street project and Federal Mogul project.

Water Mains (Page W-15)

New mains were financed \$47,000 by the utility by for the Kort Street project and \$5,000 by the customer for the Federal Mogul project.

Hydrants and Distribution System Valves (Page W-18)

Adjustment is due to the recording of 15 flushing hydrants that the city has had for years but never recorded.

The number of hydrants tested is per the city, if less that required direct further correspondence to the city.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	410,999	1
Total Sewage Operating Revenues	410,999	
Other Operating Revenues		
Forfeited Discounts (631)	2,139	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	2,139	
Total Operating Revenues	413,138	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	358,973	8
Maintenance Expenses (831-834)	2,819	9
Customer Accounting & Collection Expenses (840-843)	1,164	10
Administrative and General Expenses (850-857)	36,634	11
Total Operation and Maintenance Expenses	399,590	
Other Operating Expenses		
Depreciation Expense (403)	59,940	12
Amortization Expense (404)		13
Taxes (408)	4,120	14
Total Other Operating Expenses	64,060	
Total Operating Expenses	463,650	
NET OPERATING INCOME	(50,512)	

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	760	43,598	169,928	5
Commercial Revenues	138	20,345	64,093	6
Industrial Revenues	65	60,698	145,714	7
Revenues from Public Authorities	6	1,166	3,743	8
Total Measured Service to General Customers (622)	969	125,807	383,478	
Service to Public Authorities (623)	2	10,835	27,521	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	971	136,642	410,999	

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	2,139	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,139	
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	0	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)	35,615	1
Power and Fuel for Pumping (821)	4,351	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)	315,011	8
Transportation Expenses (828)	3,996	9
Rents (829)		10
Total Operation Expenses	358,973	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	2,819	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	2,819	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	641	15
Flat Rate Inspections (841)		16
Meter Reading (842)	523	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	1,164	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	7,645	19
Office Supplies and Expenses (851)	3,890	20
Outside Services Employed (852)	9,165	21
Insurance Expense (853)		22
Employees Pensions and Benefits (854)	15,616	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)	318	25
Rents (857)		26
Total Administrative and General Expenses	36,634	
Total Operation and Maintenance Expenses	399,590	

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	3,027	1
Local and School Tax Equivalent on Meters Charged by Water Department		653	2
PSC Remainder Assessment	% OF REVENUES	440	3
Other (specify): NONE			4
Total tax expense		<u>4,120</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)	200,892	5,672	6
Collecting Mains and Accessories (313)	1,370,427	17,472	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	1,932,350	23,144	
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)	308,842		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	386,232	0	
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)	2,420		204,144	6
Collecting Mains and Accessories (313)	12,570		1,375,329	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	14,990	0	1,940,504	
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)			308,842	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	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)	41,981		33
Other General Equipment (379)	68,218		34
Other Tangible Property (390)	0		35
Total General Plant	119,639	0	
Total utility plant in service directly assignable	2,438,221	23,144	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,438,221	23,144	

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)			41,981 33
Other General Equipment (379)			68,218 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	119,639
Total utility plant in service directly assignable	14,990	0	2,446,375
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	14,990	0	2,446,375

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	11	11	0	381		1
Sewer	6.000	530	0	0	0	530		2
Sewer	8.000	2	0	0	0	2		3
Total Utility		913	11	11	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	909	701	0	45,620	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	909	701	0	76,620	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Account #854: Adjusted for retiree's health insurance which is being paid by the utility and the remaining balance of ex-director unused sick leave which is being used for the health insurance.

Account #852: Increase due to damage restoration at 2 residents homes for sewer backups.

Account #856: Decrease in items being charged to miscellaneous.

Sewer Utility Plant in Service (Page S-07)

These addition and subtractions relate to the Kort Street and Federal Mogel projects that are underway.

Sewer Services (Page S-09)

Additional services were for replacing laterals for the Kort Street project financed by the utility.

Sewer Mains (Page S-10)

Replaced mains for the Kort street project funded by the utility (\$15,000) and new mains for Federal Mogel financed by customer (\$2,000).
