



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, 2000

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

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

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

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IDENTIFICATION AND OWNERSHIP

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 LORI JARAVENTPAA
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: JULIE SCHWINGEL
Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
401 5TH STREET SUITE 339
WAUSAU, WI 54403

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

E-mail Address: jschwingel@virchowkrause.com

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

Name: NONE
Title:

Office Address:

Telephone:
Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JULIE SCHWINGEL

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
401 5TH STREET SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

Date of most recent audit report: 3/28/2001

Period covered by most recent audit: 01/01/2000 TO 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MS LORI JARVENPAA

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: WATER & SEWER COMMISSION

Names of members of utility commission/committee:

- MS LOIS GUILLAUME, MEMBER
- MR MERLE KAMKE, 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. § 66.0819 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)	762,701	713,839	1
Operating Expenses:			
Operation and Maintenance Expense (401)	527,900	595,612	2
Depreciation Expense (403)	122,323	119,132	3
Amortization Expense (404)	0	0	4
Taxes (408)	55,437	50,974	5
Total Operating Expenses	705,660	765,718	
Net Operating Income	57,041	(51,879)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	57,041	(51,879)	
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)	6,721	3,018	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,721	3,018	
Total Income	63,762	(48,861)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	112,277	100,000	12
Total Miscellaneous Income Deductions	112,277	100,000	
Income Before Interest Charges	(48,515)	(148,861)	
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)	5,484	3,085	16
Other Interest Expense (431)	11,603	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	17,087	3,085	
Net Income	(65,602)	(151,946)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	289,444	641,390	19
Balance Transferred from Income (433)	(65,602)	(151,946)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	200,000	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)	223,842	289,444	

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	6,721	4
Total (Acct. 419):	6,721	
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
OPERATING TRANSFER TO TIF	12,277	8
Total (Acct. 426):	112,277	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	310,663	0	452,038	0	762,701	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.)	976				976	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	309,687	0	452,038	0	761,725	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,290,098	5,086,853	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,196,682	1,105,798	2
Net Utility Plant	4,093,416	3,981,055	
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)	149,269	142,702	8
Temporary Cash Investments (132)	52,630	45,810	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	194,701	189,149	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	135,459	103,658	14
Materials and Supplies (150)	9,075	12,618	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	541,134	493,937	
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	4,634,550	4,474,992	

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)	3,388,169	3,381,169	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	223,842	289,444	23
Total Proprietary Capital	3,612,011	3,670,613	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	329,322	125,514	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	329,322	125,514	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	35,285	30,880	28
Payables to Municipality (233)	17,399	8,233	29
Customer Deposits (235)	100		30
Taxes Accrued (236)	47,030	43,436	31
Interest Accrued (237)	5,379	1,302	32
Other Current and Accrued Liabilities (238)	21,573	21,563	33
Total Current and Accrued Liabilities	126,766	105,414	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	566,451	573,451	38
Total Liabilities and Other Credits	4,634,550	4,474,992	

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)	2,818,941	2,471,157	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	2,818,941	2,471,157	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	628,353	568,329	0	0	9
Total Accumulated Provision	628,353	568,329	0	0	
Net Utility Plant	2,190,588	1,902,828	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	583,998	521,800			1,105,798	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	61,834	60,489			122,323	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,016	(2,016)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	63,850	58,473	0	0	122,323	13
Debits during year						14
Book cost of plant retired	19,495	11,944			31,439	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	19,495	11,944	0	0	31,439	19
Balance End of Year	628,353	568,329	0	0	1,196,682	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	9,075	12,618
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	9,075	12,618

**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	3,381,169	1
Changes during year (explain):		
ADJUSTMENT FOR MAINS REPORTED AS ADDED IN 1999 REPORT	7,000	2
Balance end of year	<u><u>3,388,169</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)
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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)					
NOTES PAYABLE INTERCITY STATE BANK	02/08/2000	12/08/2009	5.15%	225,000	1
UTILITY INSTALLMENT PLAN	09/14/1999	12/01/2007	4.60%	60,298	2
GROSSMAN TOWER INSTALLMENT PLAN	12/01/1999	12/01/2007	4.60%	44,024	3
Total for Account 223				329,322	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,436	1
Accruals:		
Charged water department expense	51,107	2
Charged electric department expense		3
Charged sewer department expense	4,330	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	55,437	
Taxes paid during year:		
County, state and local taxes	43,210	6
Social Security taxes	7,801	7
PSC Remainder Assessment	832	8
Other (explain):		
NONE		9
Total payments and other debits	51,843	
Balance end of year	47,030	

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	1,302	2,314	3,616	0	2
UTILITY INSTALLMENT	0	3,170	3,170	0	3
Subtotal	1,302	5,484	6,786	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NOTES PAYABLE INTERCITY STATE BANK	0	11,603	6,224	5,379	5
Subtotal	0	11,603	6,224	5,379	
Total	1,302	17,087	13,010	5,379	

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):							
NONE						0	4
Deduct charges (specify):							
ADJUST FOR 1999 MAIN ADDITION ERROR	5,000			2,000		7,000	5
Balance End of Year	222,126	0	0	344,325	0	566,451	
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	79,243	5
Electric		6
Sewer (Regulated)	115,458	7
Other (specify):		
NONE		8
Total (Acct. 142):	194,701	
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):		
OVER BILLING OF UTILITY COSTS PAID BY CITY	5,562	12
PAYMENT OF 1/2 OF TIF INCREMENT MADE IN ERROR & MISCELLANEOUS	23,863	13
ADDITIONAL HYDRANT RENT DUE UTILITY - 1997,1998,1999,2000	9,253	14
AMOUNTS TIF DUE UTILITY FOR CONSTRUCTION PROJECTS	56,776	15
OVER PAID TAX EQUIVALENT	40,005	16
Total (Acct. 145):	135,459	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
EXPENSES PAID BY CITY	5,122	20
DUE TO TIF #2	12,277	21
Total (Acct. 233):	17,399	
Other Deferred Credits (253):		
NONE		22
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	2,726,117	0	2,458,766	0	5,184,883	1
Materials and Supplies	10,846	0	0	0	10,846	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	606,175	0	545,064	0	1,151,239	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	224,626	0	345,325	0	569,951	6
Other (specify):					0	7
Average Net Rate Base	1,906,162	0	1,568,377	0	3,474,539	
Net Operating Income	76,976	0	(19,935)	0	57,041	8
Net Operating Income as a percent of Average Net Rate Base	4.04%	N/A	-1.27%	N/A	1.64%	

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	3,384,669	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	256,643	3
Other (Specify):		4
Total Average Proprietary Capital	3,641,312	
Net Income		
Net Income	(65,602)	5
Percent Return on Proprietary Capital	-1.80%	

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

Balance Sheet End-of-Year Account Balances (Page F-18)

Account #145

- additional hydrant rent due utility from prior years, City will pay in 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 20, 2001

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

2000 Analytical Review DWCCA-5290-PJL

Dear Ms. Jaravenpaa:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. There are no public authority customers reported on page W-2, line 9. Please state in which classification the sales of water are included for the seven customer meters listed as public authority on page W-17, column L.
2. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported additional hydrant rent due utility 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.
3. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. In reviewing your 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 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5290.doc

Response received 9/18/01:
September 13, 2001

Mr. Peter J. Leege
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

Re: DWCCA-5290-PJL

Dear Mr. Leege:

Our client, Schofield Municipal Water and Sewer Utility, has asked us to respond to your letter dated August 20, 2001 regarding the 2000 Analytical Review of the Utility's annual report. Our responses are numbered to coordinate with your inquiries.

1. Revenue, amounting to \$ 1,955.67 from the public authority customers was inadvertently reported in the commercial revenue category. This revenue will be properly recorded in the correct line item for future annual reports
2. For future annual reports, Account 145 will only include those amounts subject to current settlement.
3. The Utility will be instituting a periodic meter-testing program to be in compliance with PSC 185.76.

If we may be of further assistance, please do not hesitate to contact our office at (715) 842-3324 or me, directly through my e-mail address, bmorey@virchowkrause.com.

Sincerely,

VIRCHOW, KRAUSE & COMPANY, LLP

Brenda A. Morey, CPA

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	308,642	1
Total Sales of Water	308,642	
Other Operating Revenues		
Forfeited Discounts (470)	1,045	2
Other Water Revenues (474)	976	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,021	
Total Operating Revenues	310,663	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	85,316	5
General Operating Expenses (680-690)	35,430	6
Total Operation and Maintenance Expenses	120,746	
Other Operating Expenses		
Depreciation Expense (403)	61,834	7
Amortization Expense (404)		8
Taxes (408)	51,107	9
Total Other Operating Expenses	112,941	
Total Operating Expenses	233,687	
NET OPERATING INCOME	76,976	

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	764	47,143	78,157	4
Commercial	149	62,738	35,584	5
Industrial	68	132,965	90,345	6
Total Metered Sales to General Customers (461)	981	242,846	204,086	
Private Fire Protection Service (462)	26		16,240	7
Public Fire Protection Service (463)	1		88,316	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	1,008	242,846	308,642	

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)	88,316	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)	88,316	
Forfeited Discounts (470):		
Customer late payment charges	1,045	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,045	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	976	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	976	
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)	48,691	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	18,915	3
Chemicals (630)	3,479	4
Supplies and Expenses (640)	10,020	5
Repairs of Water Plant (650)	1,919	6
Transportation Expenses (660)	2,292	7
Total Plant Operation and Maintenance Expenses	85,316	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,284	8
Office Supplies and Expenses (681)	3,897	9
Outside Services Employed (682)	7,429	10
Insurance Expense (684)	829	11
Employees Pensions and Benefits (686)	10,771	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	220	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	35,430	
 Total Operation and Maintenance Expenses	120,746	

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		47,484	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		680	2
Net property tax equivalent		46,804	
Social Security		3,887	3
PSC Remainder Assessment		416	4
Other (specify): NONE			5
Total tax expense		51,107	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227230				3
County tax rate	mills		7.084130				4
Local tax rate	mills		8.508700				5
School tax rate	mills		10.815560				6
Voc. school tax rate	mills		2.170950				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.806570				10
Less: state credit	mills		1.480949				11
Net tax rate	mills		27.325621				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.508700				14
Combined School Tax Rate	mills		12.986510				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.495210				17
Total Tax Rate	mills		28.806570				18
Ratio of Local and School Tax to Total	dec.		0.746191				19
Total tax net of state credit	mills		27.325621				20
Net Local and School Tax Rate	mills		20.390139				21
Utility Plant, Jan. 1	\$	2,633,293	2,633,293				22
Materials & Supplies	\$	12,618	12,618				23
Subtotal	\$	2,645,911	2,645,911				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,645,911	2,645,911				26
Assessment Ratio	dec.		0.880134				27
Assessed Value	\$	2,328,756	2,328,756				28
Net Local & School Rate	mills		20.390139				29
Tax Equiv. Computed for Current Year	\$	47,484	47,484				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)	\$	47,484					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	87,450	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	233,403	87,450	
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)			240,201	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	320,853	
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)	1,284,021	77,694	27
Fire Mains (344)	0		28
Services (345)	266,598	13,952	29
Meters (346)	75,774	8,479	30
Hydrants (348)	109,169	6,719	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,145,390	106,844	
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	10,848	37
Other General Equipment (379)	34,766		38
Other Tangible Property (390)	0		39
Total General Plant	86,187	10,848	
Total utility plant in service directly assignable	2,633,294	205,142	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,633,294	205,142	

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)			1,361,715 27
Fire Mains (344)			0 28
Services (345)	7,245		273,305 29
Meters (346)	4,106		80,147 30
Hydrants (348)			115,888 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,351	0	2,240,883
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)	8,144		44,685 37
Other General Equipment (379)			34,766 38
Other Tangible Property (390)			0 39
Total General Plant	8,144	0	88,891
Total utility plant in service directly assignable	19,495	0	2,818,941
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	19,495	0	2,818,941

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			19,937	19,937	1
February			20,264	20,264	2
March			21,897	21,897	3
April			18,572	18,572	4
May			21,868	21,868	5
June			22,562	22,562	6
July			22,593	22,593	7
August			24,126	24,126	8
September			20,823	20,823	9
October			19,529	19,529	10
November			16,743	16,743	11
December			16,310	16,310	12
Total for year	0	0	245,224	245,224	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,260	14
Other utility use explanation:					15
Sewer cleaning, water main leak, fire flow, flush water main					
Water pumped into distribution system				242,964	16
Less: Water sold				242,846	17
Losses and unaccounted for				118	18
Percent unaccounted for to the nearest whole percent (%)				0%	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				1,092	21
Date of maximum: 7/26/2000					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				212	24
Date of minimum: 7/3/2000					25
Total KWH used for pumping for the year				276,811	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)	1
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	51,225	1,362	0	0	52,587	3
M	D	8.000	16,015	0	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			86,497	1,362	0	0	87,859	
Total Utility			86,497	1,362	0	0	87,859	

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	8	8	0	42		3
L	0.750	120	0	0	0	120		4
L	1.000	5	0	0	0	5		5
M	1.000	18	21	17	0	22		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	29	25	0	924	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	612	0	0	0	612	60	1
0.750	260	0	2	0	258	10	2
1.000	29	11	0	0	40	0	3
1.250	0	0	0	0	0	0	4
1.500	30	0	10	0	20	0	5
2.000	31	0	4	0	27	0	6
3.000	2	0	0	1	3	0	7
4.000	0	1	0	0	1	0	8
6.000	3	0	0	1	4	0	9
Total:	967	12	16	2	965	70	

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	17	258	2
1.000	8	8	11	2	0	11	40	3
1.250	0	0	0	0	0	0	0	4
1.500	0	10	6	2	0	2	20	5
2.000	4	9	11	2	0	1	27	6
3.000	0	0	2	0	0	1	3	7
4.000	0	0	1	0	0	0	1	8
6.000	0	0	3	0	0	1	4	9
Total:	744	120	61	7	0	33	965	

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	127	4			131	2
Total Fire Hydrants	127	4	0	0	131	
Flushing Hydrants						
	15				15	3
Total Flushing Hydrants	15	0	0	0	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:	251
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

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

Per review response:

Revenue, amounting to \$ 1,955.67 from the public authority customers was inadvertently reported in the commercial revenue category. This revenue will be properly recorded in the correct line item for future annual reports. PJL

Water Operation & Maintenance Expenses (Page W-05)

Account #640 - Prior year total included an additional \$6,651 for filters and gaskets.

Account #650 - Prior year total high due to painting and water cleaning for Grossman Tower.

Account #680 - City charged utility for 30% of deputy clerk treasurer, new in 2000.

Account #682 - Nothing unusual or significant.

Account #686 - Reduced number of vacation and sick day amount accrued due to turnover in staffing.

Water Utility Plant in Service (Page W-08)

Account #373 - purchased new truck. Split asset 1/2 water dept, 1/2 sewer dept.

Account #325 - purchased new radio controls.

Water Mains (Page W-15)

Utility paid for additions through note payable from financial institution for \$250,000.

Water Services (Page W-16)

Utility paid for additions through note payable to financial institution for \$250,000

Meters (Page W-17)

Column E adjustments are to bring count to actual

Hydrants and Distribution System Valves (Page W-18)

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

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	449,942	1
Total Sewage Operating Revenues	449,942	
Other Operating Revenues		
Forfeited Discounts (631)	2,096	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	2,096	
Total Operating Revenues	452,038	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	370,736	8
Maintenance Expenses (831-834)	561	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	35,857	11
Total Operation and Maintenance Expenses	407,154	
Other Operating Expenses		
Depreciation Expense (403)	60,489	12
Amortization Expense (404)		13
Taxes (408)	4,330	14
Total Other Operating Expenses	64,819	
Total Operating Expenses	471,973	
NET OPERATING INCOME	(19,935)	

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	759	44,905	173,557	5
Commercial Revenues	139	18,648	63,828	6
Industrial Revenues	69	68,552	181,518	7
Revenues from Public Authorities	6	1,087	3,540	8
Total Measured Service to General Customers (622)	973	133,192	422,443	
Service to Public Authorities (623)	2	10,826	27,499	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	975	144,018	449,942	

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)
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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	2,096	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,096	
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)	40,072	1
Power and Fuel for Pumping (821)	9,881	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)	318,493	8
Transportation Expenses (828)	2,290	9
Rents (829)		10
Total Operation Expenses	370,736	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	561	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	561	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	12,284	19
Office Supplies and Expenses (851)	2,730	20
Outside Services Employed (852)	9,467	21
Insurance Expense (853)	829	22
Employees Pensions and Benefits (854)	10,327	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)	220	25
Rents (857)		26
Total Administrative and General Expenses	35,857	
 Total Operation and Maintenance Expenses	 407,154	

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	3,234	1
Local and School Tax Equivalent on Meters Charged by Water Department		680	2
PSC Remainder Assessment	% OF REVENUES	416	3
Other (specify): NONE			4
Total tax expense		<u>4,330</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)	204,144	4,573	6
Collecting Mains and Accessories (313)	1,375,329	20,298	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	1,940,504	24,871	
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)	3,801		204,916	6
Collecting Mains and Accessories (313)			1,395,627	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	3,801	0	1,961,574	
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	10,848	33
Other General Equipment (379)	68,218	1,007	34
Other Tangible Property (390)	0		35
Total General Plant	119,639	11,855	
Total utility plant in service directly assignable	2,446,375	36,726	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,446,375	36,726	

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)	8,143		44,686 33
Other General Equipment (379)			69,225 34
Other Tangible Property (390)			0 35
Total General Plant	8,143	0	123,351
Total utility plant in service directly assignable	11,944	0	2,471,157
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	11,944	0	2,471,157

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	17	17	0	381		1
Sewer	6.000	530	0	0	0	530		2
Sewer	8.000	2	0	0	0	2		3
Total Utility		913	17	17	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	45,620	500	0	0	46,120	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	76,620	500	0	0	77,120	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Account #821 - Rates higher this year.

Account #832 - Prior year had \$1,900 pump repair and nothing significant this year.

Account #850 - City charged utility for 30% of deputy clerk's wages. New in 2000.

Account #854 - Reduced number of sick and vacation days accrued due to turnover in staffing.

Sewer Utility Plant in Service (Page S-07)

Account #313 - Construction costs for addition of 500 feet of mains. Paid for by Utility and financed with \$250,000 note from financial institution.

Account #373 - Purchased new truck. Split 1/2 to water dept and 1/2 to sewer dept.

Sewer Services (Page S-09)

City replaced seventeen services with PVC pipe. These replacements were financed by the utility with proceeds of note payable from financial institution.

Sewer Mains (Page S-10)

Additions paid for by city and financed through \$250,000 note payable to local financial institution.
