



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, 2001

**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:
Title:
Office Address: VIRCHOW, KRAUSE & CO, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 2322
Fax Number: (608) 249 - 8532

E-mail Address: lgeurink@virchowkrause.com

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

Name: DAN MAHONEY
Title: PUBLIC WORKS DIRECTOR

Office Address:
200 PARK STREET
SCHOFIELD, WI 54476

Telephone: (715) 359 - 5230
Fax Number: (715) 359 - 5973

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:

Title:

Office Address: VIRCHOW, KRAUSE & CO, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: lgeurink@virchowkrause.com

Date of most recent audit report: 3/25/2002

Period covered by most recent audit: YEAR ENDED 12/31/01

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)	721,826	762,701	1
Operating Expenses:			
Operation and Maintenance Expense (401)	543,887	527,900	2
Depreciation Expense (403)	125,257	122,323	3
Amortization Expense (404)	0	0	4
Taxes (408)	58,690	55,437	5
Total Operating Expenses	727,834	705,660	
Net Operating Income	(6,008)	57,041	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,008)	57,041	
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)	4,965	6,721	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,965	6,721	
Total Income	(1,043)	63,762	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	104,883	112,277	12
Total Miscellaneous Income Deductions	104,883	112,277	
Income Before Interest Charges	(105,926)	(48,515)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	5,484	16
Other Interest Expense (431)	10,996	11,603	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,996	17,087	
Net Income	(116,922)	(65,602)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	223,842	289,444	19
Balance Transferred from Income (433)	(116,922)	(65,602)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	106,920	223,842	

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	4,965	4
Total (Acct. 419):	4,965	
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	4,883	8
Total (Acct. 426):	104,883	
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	289,333	0	432,493	0	721,826	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.)	1,038				1,038	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	288,295	0	432,493	0	720,788	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,515,598	5,290,098	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,319,434	1,196,682	2
Net Utility Plant	4,196,164	4,093,416	
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)	193,853	149,269	8
Temporary Cash Investments (132)	53,812	52,630	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	183,373	194,701	11
Other Accounts Receivable (143)	1,085	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	190,052	135,459	14
Materials and Supplies (150)	7,380	9,075	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	629,555	541,134	
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	4,825,719	4,634,550	

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)	3,374,169	3,388,169	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	106,920	223,842	23
Total Proprietary Capital	3,481,089	3,612,011	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	104,322	329,322	25
Other long-Term Debt (224)	200,000	0	26
Total Long-Term Debt	304,322	329,322	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	70,294	35,285	28
Payables to Municipality (233)	198,193	17,399	29
Customer Deposits (235)		100	30
Taxes Accrued (236)	47,684	47,030	31
Interest Accrued (237)	4,187	5,379	32
Other Current and Accrued Liabilities (238)	9,646	21,573	33
Total Current and Accrued Liabilities	330,004	126,766	
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)	710,304	566,451	38
Total Liabilities and Other Credits	4,825,719	4,634,550	

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)	2,919,780	2,595,818	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	2,919,780	2,595,818	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	691,392	628,042	0	0	9
Total Accumulated Provision	691,392	628,042	0	0	
Net Utility Plant	2,228,388	1,967,776	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	628,353	568,329			1,196,682	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	62,943	62,314			125,257	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,101	(2,101)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	65,044	60,213	0	0	125,257	13
Debits during year						14
Book cost of plant retired	1,505	0			1,505	15
Cost of removal	500	500			1,000	16
Other debits (specify):						17
					0	18
Total debits	2,005	500	0	0	2,505	19
Balance End of Year	691,392	628,042	0	0	1,319,434	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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	7,380	9,075 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	7,380	9,075

**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	3,388,169	1
Changes during year (explain):		
PRIOR YEAR ADJUSTMENT FOR 1999 MAINS MADE BACKWARDS	(14,000)	2
Balance end of year	<u><u>3,374,169</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)					
UTILITY INSTALLMENT PLAN	09/14/1999	12/01/2007	4.60%	60,298	1
GROSSMAN TOWER INSTALLMENT PLAN	12/01/1999	12/01/2007	4.60%	44,024	2
Total for Account 223				104,322	
Other Long-Term Debt (224)					
NOTES PAYABLE INTERCITY STATE BANK	02/08/2000	12/08/2009	5.15%	200,000	3
Total for Account 224				200,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	47,030	1
Accruals:		
Charged water department expense	53,352	2
Charged electric department expense		3
Charged sewer department expense	5,338	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>58,690</u>	
Taxes paid during year:		
County, state and local taxes	51,692	6
Social Security taxes	5,856	7
PSC Remainder Assessment	488	8
Other (explain):		
NONE		9
Total payments and other debits	<u>58,036</u>	
Balance end of year	<u><u>47,684</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NOTES PAYABLE INTERCITY STATE BANK	5,379	10,996	12,188	4,187	4
Subtotal	5,379	10,996	12,188	4,187	
Total	5,379	10,996	12,188	4,187	

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	222,126	0	0	344,325	0	566,451	1
Add credits during year:							
For Services						0	2
For Mains	40,538			82,235		122,773	3
Other (specify):							
PRIOR YEAR ADJUSTMENT FOR 1999 MADE BACKWARDS	10,000			4,000		14,000	4
HYDRANTS	7,080					7,080	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	279,744	0	0	430,560	0	710,304	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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)	106,929	7
Other (specify):		
NONE		8
Total (Acct. 142):	183,373	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM OTHER GOVERNMENTS	1,070	11
OTHER ACCOUNTS RECEIVABLE	15	12
Total (Acct. 143):	1,085	
Receivables from Municipality (145):		
OVERBILLING OF UTILITY COSTS PAID BY CITY	5,562	13
DUE FROM TIF #3	23,862	14
ADDITIONAL HYDRANT RENT - 1997 - 2001	13,088	15
AMOUNTS TIF DUE UTILITY FOR CONSTRUCTION PROJECTS	56,776	16
OVERPAID TAX EQUIVALENT	40,005	17
REFUND FROM BANK OF OVERPAID INTEREST PAYMENT	22,878	18
BILLS PAID BY UTILITY THAT SHOULD BE PAID BY GENERAL FUND	27,881	19
Total (Acct. 145):	190,052	

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)
Prepayments (165):		
NONE		20
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):		0
Payables to Municipality (233):		
TIF AMOUNTS MUNI PAID FOR UTILITY	100,000	23
DUE TO TIF #2	17,161	24
WAGES	23,033	25
TAX EQUIVALENT - 2000	47,030	26
VARIOUS BILLS PAID BY MUNI FOR UTILITY	10,969	27
Total (Acct. 233):	198,193	
Other Deferred Credits (253):		
NONE		28
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	2,869,360	0	2,533,487	0	5,402,847	1
Materials and Supplies	8,227	0	0	0	8,227	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	659,872	0	598,185	0	1,258,057	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	250,935	0	387,442	0	638,377	6
Other (specify):					0	7
Average Net Rate Base	1,966,780	0	1,547,860	0	3,514,640	
Net Operating Income	36,600	0	(42,608)	0	(6,008)	8
Net Operating Income as a percent of Average Net Rate Base	1.86%	N/A	-2.75%	N/A	-0.17%	

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	3,381,169	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	165,381	3
Other (Specify):		4
Total Average Proprietary Capital	3,546,550	
Net Income		
Net Income	(116,922)	5
Percent Return on Proprietary Capital	-3.30%	

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Advances to municipality not being repaid at this time. No principal or interest has been paid during 2001. It will be discussed during board meeting to determine course of action.

Interest Accrued (Acct. 237) (Page F-16)

Payments not being made over to the city at this time. Board will discuss to determine course of action.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Governing Body
City of Schofield, Wisconsin

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

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 25, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

TO: Peter Leege, PSC of WI
FROM: Laura Geurink
CC: Tracy Narlock, City of Schofield
DATE: October 24, 2002
RE: 2001 PSC analytical review

This is in response to the letter dated August 13, 2002 regarding the 2001 Analytical Review of the Schofield Municipal Water and Sewer Utility, No. 5290. The following issues were addressed:

1. Noted Account 145 should only contain current amounts to be repaid.
2. Noted Account 233 should only contain current amounts to be repaid.
3. A new employee has taken over the meter testing and began a program since the September 13, 2001 letter. He developed a list of meters from oldest to newest. The oldest are replaced first. They are updating the list as meters are added so that will be the schedule for replacement. They are budgeting to replace 30 - 40 each year. The 6 inch meters are tested on-line by Mid America testing each year.
4. The 4 - 2" meters include 3 apartment buildings, which will be reclassified into commercial, and a trailer court. These explanations will be noted on the 2002 report.
5. The Notes Payable Intercity State Bank should be recorded in account 231 on page F-14. This will be recorded in that account on the 2002 PSC report.
6. The Advance from the Municipality described in the footnotes to page F-14 is still being discussed by the board. A new person has taken over bookkeeping duties and is researching back to 1996 to determine the amount that is actually owed between the utility and the municipality. They hope to complete this task by year end.

August 13, 2002

Ms. Lori Jaravenpaa, City Clerk-Treasurer
Schofield Municipal Water and Sewer Utility
200 Park Street
Schofield WI 54476-1164

2001 Analytical Review DWCCA-5290-PJL

Dear Ms. Jaravenpaa:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. 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

FINANCIAL SECTION FOOTNOTES

that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality. This was also addressed in our letter of August 20, 2001, concerning the utility's 2000 annual report.

2. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$47,030 described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

3. Please provide a copy of the utility's meter testing program described in item number three of your letter dated September 13, 2001.

4. As directed in the pop up warning when saving changes to the meters schedule on page W-17, please provide an explanation of all meters 2 inch and larger classified as residential.

5. Please confirm that the \$200,000 on page F-14 described as "NOTES PAYABLE INTERCITY STATE BANK" should be recorded in Account 231, not Account 224.

6. The footnotes to page F-14 explain that Advances to municipality are not being paid pending a board meeting on the matter. Please explain the course of action the board has decided to take.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5290.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	287,347	1
Total Sales of Water	287,347	
Other Operating Revenues		
Forfeited Discounts (470)	948	2
Other Water Revenues (474)	1,038	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,986	
Total Operating Revenues	289,333	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	81,373	5
General Operating Expenses (680-690)	55,065	6
Total Operation and Maintenance Expenses	136,438	
Other Operating Expenses		
Depreciation Expense (403)	62,943	7
Amortization Expense (404)		8
Taxes (408)	53,352	9
Total Other Operating Expenses	116,295	
Total Operating Expenses	252,733	
NET OPERATING INCOME	36,600	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
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	762	43,726	78,901	4
Commercial	147	22,203	29,730	5
Industrial	73	121,570	72,422	6
Total Metered Sales to General Customers (461)	982	187,499	181,053	
Private Fire Protection Service (462)	26		17,196	7
Public Fire Protection Service (463)	1		89,098	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	1,009	187,499	287,347	

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 or Fd-1)	89,098	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)	89,098	
Forfeited Discounts (470):		
Customer late payment charges	948	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	948	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,038	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,038	
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)	48,189	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	20,641	3
Chemicals (630)	2,824	4
Supplies and Expenses (640)	4,338	5
Repairs of Water Plant (650)	2,953	6
Transportation Expenses (660)	2,428	7
Total Plant Operation and Maintenance Expenses	81,373	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,592	8
Office Supplies and Expenses (681)	15,031	9
Outside Services Employed (682)	3,805	10
Insurance Expense (684)	658	11
Employees Pensions and Benefits (686)	16,630	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	6,349	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	55,065	
Total Operation and Maintenance Expenses	136,438	

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		47,684	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		676	2
Net property tax equivalent		47,008	
Social Security		5,856	3
PSC Remainder Assessment		488	4
Other (specify): NONE			5
Total tax expense		<u>53,352</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(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		0.238505				3
County tax rate	mills		7.292409				4
Local tax rate	mills		7.997533				5
School tax rate	mills		10.969439				6
Voc. school tax rate	mills		2.246487				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.744373				10
Less: state credit	mills		1.501281				11
Net tax rate	mills		27.243092				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.997533				14
Combined School Tax Rate	mills		13.215926				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.213459				17
Total Tax Rate	mills		28.744373				18
Ratio of Local and School Tax to Total	dec.		0.738004				19
Total tax net of state credit	mills		27.243092				20
Net Local and School Tax Rate	mills		20.105508				21
Utility Plant, Jan. 1	\$	2,818,941	2,818,941				22
Materials & Supplies	\$	9,075	9,075				23
Subtotal	\$	2,828,016	2,828,016				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,828,016	2,828,016				26
Assessment Ratio	dec.		0.838640				27
Assessed Value	\$	2,371,687	2,371,687				28
Net Local & School Rate	mills		20.105508				29
Tax Equiv. Computed for Current Year	\$	47,684	47,684				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)	\$	47,684					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	10,300	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	10,300	
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	6,100	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	320,853	6,100	
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)			111,635	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	113,905	
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)			246,301	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	326,953	
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)	1,361,715	40,538	27
Fire Mains (344)	0		28
Services (345)	273,305		29
Meters (346)	80,147	4,474	30
Hydrants (348)	115,888	8,775	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,240,883	53,787	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0	31,257	34
Office Furniture and Equipment (372)	5,139		35
Computer Equipment (372.1)	4,301	900	36
Transportation Equipment (373)	44,685		37
Other General Equipment (379)	34,766		38
Other Tangible Property (390)	0		39
Total General Plant	88,891	32,157	
Total utility plant in service directly assignable	2,818,941	102,344	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,818,941	102,344	

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)			1,402,253 27
Fire Mains (344)			0 28
Services (345)			273,305 29
Meters (346)	1,080		83,541 30
Hydrants (348)	425		124,238 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,505	0	2,293,165
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			31,257 34
Office Furniture and Equipment (372)			5,139 35
Computer Equipment (372.1)			5,201 36
Transportation Equipment (373)			44,685 37
Other General Equipment (379)			34,766 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	121,048
Total utility plant in service directly assignable	1,505	0	2,919,780
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,505	0	2,919,780

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			15,564	15,564	1
February			14,580	14,580	2
March			17,949	17,949	3
April			16,562	16,562	4
May			18,522	18,522	5
June			18,091	18,091	6
July			21,060	21,060	7
August			20,600	20,600	8
September			17,093	17,093	9
October			15,671	15,671	10
November			13,939	13,939	11
December			13,897	13,897	12
Total annual pumpage	0	0	203,528	203,528	
Less: Water sold				187,499	13
Volume pumped but not sold				16,029	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				740	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				740	19
Volume pumped but unaccounted for				15,289	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,313	23
Date of maximum: 7/20/2001					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				202	26
Date of minimum: 12/26/2001					27
Total KWH used for pumping for the year				246,309	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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	1,224,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 3	NO 4	SPRING	1
Location	900 GROSSMAN	200 PARK	1600 SPRING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	BERKLEY	FAIRBANKS	5
Year Installed	1971	1982	1960	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	850	750	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GEN ELECTRIC	FAIRBANKS	10
Year Installed	1971	1982	1960	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO 1	NO 2	NO 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	S	3
Year constructed	1946	1971	1989	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	1	136	6
Total capacity in gallons (actual)	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	52,587	1,430	0	0	54,017	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			87,859	1,430	0	0	89,289	
Total Utility			87,859	1,430	0	0	89,289	

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	5	0	0	0	5		5
M	1.000	22	0	0	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		924	0	0	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).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	612	50	53	0	609	50	1
0.750	258	0	0	0	258	0	2
1.000	40	0	0	0	40	0	3
1.250	0	0	0	0	0	0	4
1.500	20	0	0	0	20	0	5
2.000	27	5	5	0	27	5	6
3.000	3	0	0	0	3	0	7
4.000	1	0	0	0	1	0	8
6.000	4	0	0	0	4	0	9
Total:	965	55	58	0	962	55	

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	546	52	10	1	0	0	609	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:	741	120	61	7	0	33	962	

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	131	4	2		133	2
Total Fire Hydrants	131	4	2	0	133	
Flushing Hydrants						
	15				15	3
Total Flushing Hydrants	15	0	0	0	15	

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

Number of hydrants operated during year: 20

Number of distribution system valves end of year: 251

Number of distribution valves operated during year: 40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

- 640 - Not as many projects this year requiring parts.
 - 681 - This year includes penalties and interest related to payroll taxes not paid on time.
 - 682 - Started doing their own billing during the year. Outsourced in prior years.
 - 686 - Increased health insurance costs.
 - 689 - Includes inspection and service agreement fees.
-

Water Utility Plant in Service (Page W-08)

- 314 - New roof put on well house.
 - 371 - New shop building build during 2001.
-

Water Mains (Page W-15)

- Financed by developer.
-

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	431,427	1
Total Sewage Operating Revenues	431,427	
Other Operating Revenues		
Forfeited Discounts (631)	1,066	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	1,066	
Total Operating Revenues	432,493	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	337,985	8
Maintenance Expenses (831-834)	21,292	9
Customer Accounting & Collection Expenses (840-843)	1,508	10
Administrative and General Expenses (850-857)	46,664	11
Total Operation and Maintenance Expenses	407,449	
Other Operating Expenses		
Depreciation Expense (403)	62,314	12
Amortization Expense (404)		13
Taxes (408)	5,338	14
Total Other Operating Expenses	67,652	
Total Operating Expenses	475,101	
NET OPERATING INCOME	(42,608)	

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	762	43,472	167,558	5
Commercial Revenues	147	17,786	58,600	6
Industrial Revenues	73	62,377	167,253	7
Revenues from Public Authorities	6	1,146	3,692	8
Total Measured Service to General Customers (622)	988	124,781	397,103	
Service to Public Authorities (623)	2	16,758	34,324	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	990	141,539	431,427	

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	1,066	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,066	
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)	41,572	1
Power and Fuel for Pumping (821)	10,528	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	659	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	282,774	8
Transportation Expenses (828)	2,452	9
Rents (829)		10
Total Operation Expenses	337,985	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,741	11
Maintenance of Collection System Pumping Equipment (832)	19,551	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	21,292	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	1,508	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	1,508	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	12,592	19
Office Supplies and Expenses (851)	4,493	20
Outside Services Employed (852)	4,748	21
Insurance Expense (853)	658	22
Employees Pensions and Benefits (854)	16,630	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)	7,543 25
Rents (857)	26
Total Administrative and General Expenses	46,664
Total Operation and Maintenance Expenses	407,449

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		4,174	1
Local and School Tax Equivalent on Meters Charged by Water Department		676	2
PSC Remainder Assessment		488	3
Other (specify): NONE			4
Total tax expense		<u>5,338</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)	204,916		6
Collecting Mains and Accessories (313)	1,395,627	82,235	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	1,961,574	82,235	
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	8,876	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	386,232	8,876	
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)			204,916	6
Collecting Mains and Accessories (313)			1,477,862	7
Interceptor Mains and Accessories (314)			266,364	8
Force Mains (315)			80,565	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	2,043,809	
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)			317,718	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	395,108	
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	32,650	30
Office Furniture and Equipment (372)	5,139		31
Computer Equipment (372.1)	4,301	900	32
Transportation Equipment (373)	44,686		33
Other General Equipment (379)	69,225		34
Other Tangible Property (390)	0		35
Total General Plant	123,351	33,550	
Total utility plant in service directly assignable	2,471,157	124,661	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,471,157	124,661	

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)			32,650 30
Office Furniture and Equipment (372)			5,139 31
Computer Equipment (372.1)			5,201 32
Transportation Equipment (373)			44,686 33
Other General Equipment (379)			69,225 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	156,901
Total utility plant in service directly assignable	0	0	2,595,818
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	2,595,818

SEWER SERVICES

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

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

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	2,457	230	0	0	2,687	1
6.000	1,912	280	0	0	2,192	2
8.000	46,120	497	0	0	46,617	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	77,120	1,007	0	0	78,127	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

832 - Some large pump repairs this year.

852 - Began doing their own billing during the year rather than outsourcing.

854 - Increased health insurance costs.

856 - Increased costs related to service agreements and a preliminary feasibility study.

Sewer Utility Plant in Service (Page S-07)

313 - developer added.

371 - new shop building built during 2001

Sewer Mains (Page S-10)

Financed by developer.
