



3015 (02-09-04)

ANNUAL REPORT

OF

Name: AMERY MUNICIPAL JOINT WATER AND SEWER

Principal Office: 118 CENTER STREET
AMERY, WI 54001

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: AMERY MUNICIPAL JOINT WATER AND SEWER

Utility Address: 118 CENTER STREET
AMERY, WI 54001

When was utility organized? 2/1/1929

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JULIE RIEMENSCHNEIDER

Title: CITY ADMINISTRATOR

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address: amerycit@spacestar.net

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

Name: MR STEVEN A. SCHEIDLER CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY AND THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR STEVEN A. SCHEIDLER CPA
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 4/27/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR JOHN FRISCO
Title: UTILITY SUPERINTENDENT

Office Address:
118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address:

Name: MR KEN BAILLARGEON
Title: W.W.T.P. OPERATOR

Office Address:
118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address:

Name: MRS JULIE RIEMENSCHNEIDER
Title: CITY ADMINISTRATOR

Office Address:
118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MRS MARION FOX

Title: DEPUTY CLERK

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MS CHERYL BURSIK, MEMBER
- MR RICK DAVIS, MEMBER
- MS KAY ERICKSON, CHAIRMAN

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: 1/1/2000

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	770,685	757,053	1
Operating Expenses:			
Operation and Maintenance Expense (401)	473,789	440,789	2
Depreciation Expense (403)	178,549	178,341	3
Amortization Expense (404)	0	0	4
Taxes (408)	54,210	53,765	5
Total Operating Expenses	706,548	672,895	
Net Operating Income	64,137	84,158	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	64,137	84,158	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	600	600	8
Interest and Dividend Income (419)	16,731	13,834	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	17,331	14,434	
Total Income	81,468	98,592	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	81,468	98,592	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	67,104	67,038	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,734	2,155	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	68,838	69,193	
Net Income	12,630	29,399	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	89,150	58,012	19
Balance Transferred from Income (433)	12,630	29,399	20
Miscellaneous Credits to Surplus (434)	0	1,739	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)	101,780	89,150	

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):		
WATER TOWER SPACE RENTAL	600	3
Total (Acct. 418):	600	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	5,783	4
INTEREST CHARGES ON ITEMS PLACED ON TAX ROLL	1,314	5
INTEREST ON ADVANCE TO WESTERN WISC BIOSOLIDS FACILITY	9,634	6
Total (Acct. 419):	16,731	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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):						
NONE					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	261,549	0	509,136	0	770,685	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.)	2,293				2,293	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	259,256	0	509,136	0	768,392	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,595,852	6,464,933	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,491,755	1,314,046	2
Net Utility Plant	5,104,097	5,150,887	
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	2,287	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	2,287	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(315,680)	(165,342)	8
Temporary Cash Investments (132)	128,945	83,089	9
Notes Receivable (141)	300,074	315,514	10
Customer Accounts Receivable (142)	160,619	155,081	11
Other Accounts Receivable (143)	1,964	9,836	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,453	15,028	14
Materials and Supplies (150)	30,613	29,796	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	320,988	443,002	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	49,459	0	20
Total Deferred Debits	49,459	0	
Total Assets and Other Debits	5,474,544	5,596,176	

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)	1,130,366	1,130,366	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	101,780	89,150	23
Total Proprietary Capital	1,232,146	1,219,516	
LONG-TERM DEBT			
Bonds (221)	2,039,724	2,144,433	24
Advances from Municipality (223)	30,000	40,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,069,724	2,184,433	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,242	17,266	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,994	10,763	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	27,236	28,029	
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)	2,145,438	2,164,198	38
Total Liabilities and Other Credits	5,474,544	5,596,176	

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)	2,139,963	4,455,889	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	2,139,963	4,455,889	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	635,062	856,693	0	0	9
Total Accumulated Provision	635,062	856,693	0	0	
Net Utility Plant	1,504,901	3,599,196	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	592,006	722,040			1,314,046	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,277	136,272			178,549	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,619	(1,619)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	43,896	134,653	0	0	178,549	13
Debits during year						14
Book cost of plant retired	840	0			840	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	840	0	0	0	840	19
Balance End of Year	635,062	856,693	0	0	1,491,755	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.09%	3.05%				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	26,157	26,119
Sewer utility	4,456	3,677
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	30,613	29,796

**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	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

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	1,130,366	1
Changes during year (explain):		
NO CHANGES		2
Balance end of year	<u><u>1,130,366</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)	
Sewage System Bonds Series 1995B	10/25/1995	05/01/2015	3.00%	1,741,229	1
Sewage System Bonds Series 1995A	11/15/1995	05/01/2015	3.00%	298,495	2
Total Bonds (Account 221):				2,039,724	

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)					
SERIES 1997 PROMISSORY NOTES	08/16/1997	12/01/2003	5.00%	30,000	1
Total for Account 223				30,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	46,881	2
Charged electric department expense		3
Charged sewer department expense	7,329	4
Other (explain):		
NONE		5
Total Accruals and other credits	54,210	
Taxes paid during year:		
County, state and local taxes	42,805	6
Social Security taxes	10,454	7
PSC Remainder Assessment	951	8
Other (explain):		
NONE		9
Total payments and other debits	54,210	
Balance end of year	0	

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)					
Sewage Revenue Bonds Series 1995A	1,660	9,634	9,715	1,579	1
Sewage Revenue Bonds Series 1995B	8,956	57,470	57,122	9,304	2
Subtotal	10,616	67,104	66,837	10,883	
Advances from Municipality (223)					
NONE	0			0	3
SERIES 1997-PROMISSORY NOTE	147	1,734	1,770	111	4
Subtotal	147	1,734	1,770	111	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	10,763	68,838	68,607	10,994	

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	506,959	0	0	1,657,239	0	2,164,198	1
Add credits during year:							
For Services	4,984			1,266		6,250	2
For Mains						0	3
Other (specify):							
HYDRANTS	2,954					2,954	4
Deduct charges (specify):							
AMORTIZED STATE AND FEDERAL GRANTS-1996 PLANT				27,964		27,964	5
Balance End of Year	514,897	0	0	1,630,541	0	2,145,438	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	60,000			720,730		780,730	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):		
WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY	300,074	4
Total (Acct. 141):	300,074	
Customer Accounts Receivable (142):		
Water	41,624	5
Electric		6
Sewer (Regulated)	118,995	7
Other (specify):		
NONE		8
Total (Acct. 142):	160,619	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OPERATONS OVERPAYMENT TO BIOSOLIDS FACILITY	552	11
SERVICE WORK FOR CUSTOMERS	1,082	12
BULK SEWER USAGE BY CONTRACTOR	330	13
Total (Acct. 143):	1,964	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 2000 TAX ROLL	14,453	14
Total (Acct. 145):	14,453	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
UNAMORTIZED WATER TOWER PAINTING	49,459	17
Total (Acct. 183):	49,459	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
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	2,104,195	0	4,426,197	0	6,530,392	1
Materials and Supplies	26,138	0	4,066	0	30,204	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	613,534	0	789,366	0	1,402,900	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	510,928	0	1,643,890	0	2,154,818	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,005,871	0	1,997,007	0	3,002,878	
Net Operating Income	26,813	0	37,324	0	64,137	8
Net Operating Income as a percent of Average Net Rate Base						
	2.67%	N/A	1.87%	N/A	2.14%	

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	1,130,366	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	95,465	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,225,831	
Net Income		
Net Income	12,630	5
Percent Return on Proprietary Capital	1.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

WI PSC AUTHORIZED A RATE INCREASE FOR BOTH WATER AND SEWER EFFECTIVE WITH SECOND QUARTER BILLING OF 2001. AUTHORIZED RATE OF RETURN 8%

5. Obligations incurred or assumed, excluding commercial paper.

UTILITY ASSUMED A STATE TRUST FUND LOAN IN THE AMOUNT OF \$115,000 WITH PROCEEDS RECEIVED IN JANUARY 2001. PROCEEDS OF LOAN USED FOR PURCHASE OF UTILITY BACKHOE FOR SAME AMOUNT.

6. Formal proceedings with the Public Service Commission.

RATE INCREASE WAS APPLIED FOR AND GRANTED IN 2000 AND 2001.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

CASH AND WORKING FUNDS AC131 SHARED WITH ALL FUNDS OF MUNICIPALITY

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

AC183 DURING 2000 WATER TOWER PAINTED AT COSTS OF \$61,824, BEING AMORTIZED AT 20% PER YEAR WITH FULL YEAR IN 2000. AMORTIZED TO REPAIRS TO PLANT ACCOUNT 650. IN PROCESS OF OBTAINING APPROVAL FROM PSC FOR AMORTIZATION.

Identification and Ownership - Contacts (Page iv)

November 7, 2001

Mrs. Julie Riemenschneider, City Administrator
Amery Municipal Joint Water & Sewer Utility
118 Center Street
Amery, WI 54001-1024

2000 Analytical Review DWCCA-140-PJL

Dear Mrs. Riemenschneider:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

During our review we noted income from Water Tower Space Rental reported in Account 418 on page F-2. In the future, please report this income in Account 474, Other Water Revenues on page W-4.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at leegep@psc.state.wi.us.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\140.do

WATER OPERATING REVENUES & EXPENSES

	Particulars (a)	Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		256,291	1
Total Sales of Water		256,291	
Other Operating Revenues			
Forfeited Discounts (470)		908	2
Other Water Revenues (474)		4,350	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		5,258	
Total Operating Revenues		261,549	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		98,237	5
General Operating Expenses (680-690)		47,341	6
Total Operation and Maintenance Expenses		145,578	
Other Operating Expenses			
Depreciation Expense (403)		42,277	7
Amortization Expense (404)			8
Taxes (408)		46,881	9
Total Other Operating Expenses		89,158	
Total Operating Expenses		234,736	
NET OPERATING INCOME		26,813	

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	888	40,543	91,250	4
Commercial	163	30,846	48,365	5
Industrial	12	11,150	11,880	6
Total Metered Sales to General Customers (461)	1,063	82,539	151,495	
Private Fire Protection Service (462)	13		4,129	7
Public Fire Protection Service (463)	1		85,613	8
Other Sales to Public Authorities (464)	13	12,942	15,054	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,090	95,481	256,291	

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)	85,613	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)	85,613	
Forfeited Discounts (470):		
Customer late payment charges	908	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	908	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,293	7
Other (specify):		
SERVICE REPAIRS FOR CUSTOMERS	1,462	8
BULK WATER SALES TO CONTRACTORS	595	9
Total Other Water Revenues (474)	4,350	
Amortization of Construction Grants (475):		
NONE		10
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)	48,912	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,455	3
Chemicals (630)	9,522	4
Supplies and Expenses (640)	6,696	5
Repairs of Water Plant (650)	19,807	6
Transportation Expenses (660)	2,845	7
Total Plant Operation and Maintenance Expenses	98,237	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,165	8
Office Supplies and Expenses (681)	2,908	9
Outside Services Employed (682)	2,900	10
Insurance Expense (684)	5,268	11
Employees Pensions and Benefits (686)	17,624	12
Regulatory Commission Expenses (688)	1,515	13
Miscellaneous General Expenses (689)	3,961	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	47,341	
 Total Operation and Maintenance Expenses	 145,578	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		42,805	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		748	2
Net property tax equivalent		42,057	
Social Security		4,489	3
PSC Remainder Assessment		335	4
Other (specify): NONE			5
Total tax expense		46,881	

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			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215290				3
County tax rate	mills		4.783466				4
Local tax rate	mills		10.519547				5
School tax rate	mills		9.578778				6
Voc. school tax rate	mills		1.467500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.564581				10
Less: state credit	mills		1.308634				11
Net tax rate	mills		25.255947				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.519547				14
Combined School Tax Rate	mills		11.046278				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.565825				17
Total Tax Rate	mills		26.564581				18
Ratio of Local and School Tax to Total	dec.		0.811826				19
Total tax net of state credit	mills		25.255947				20
Net Local and School Tax Rate	mills		20.503442				21
Utility Plant, Jan. 1	\$	2,068,428	2,068,428				22
Materials & Supplies	\$	26,119	26,119				23
Subtotal	\$	2,094,547	2,094,547				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,094,547	2,094,547				26
Assessment Ratio	dec.		0.928977				27
Assessed Value	\$	1,945,786	1,945,786				28
Net Local & School Rate	mills		20.503442				29
Tax Equiv. Computed for Current Year	\$	39,895	39,895				30
Tax Equivalent per 1994 PSC Report	\$	42,805					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	42,805					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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,486		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)	48,002		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	49,488	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,940		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,674		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	690		20
Total Pumping Plant	122,304	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,552		23
Total Water Treatment Plant	7,552	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,413		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,486 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)			48,002 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	49,488
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			41,940 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			79,674 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			690 20
Total Pumping Plant	0	0	122,304
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,552 23
Total Water Treatment Plant	0	0	7,552
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,413 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	244,917		26
Transmission and Distribution Mains (343)	1,155,857	2,390	27
Fire Mains (344)	0		28
Services (345)	276,678	4,371	29
Meters (346)	78,557	4,793	30
Hydrants (348)	116,506	3,321	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,874,928	14,875	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,845		36
Transportation Equipment (373)	6,361		37
Other General Equipment (379)	4,950	57,500	38
Other Tangible Property (390)	0		39
Total General Plant	14,156	57,500	
Total utility plant in service directly assignable	2,068,428	72,375	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,068,428	72,375	

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)			244,917 26
Transmission and Distribution Mains (343)			1,158,247 27
Fire Mains (344)			0 28
Services (345)			281,049 29
Meters (346)			83,350 30
Hydrants (348)	840		118,987 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	840	0	1,888,963
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,845 36
Transportation Equipment (373)			6,361 37
Other General Equipment (379)			62,450 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	71,656
Total utility plant in service directly assignable	840	0	2,139,963
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	840	0	2,139,963

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			7,749	7,749	1
February			8,866	8,866	2
March			9,552	9,552	3
April			9,415	9,415	4
May			11,350	11,350	5
June			9,706	9,706	6
July			10,778	10,778	7
August			11,604	11,604	8
September			10,044	10,044	9
October			9,612	9,612	10
November			8,821	8,821	11
December			9,130	9,130	12
Total for year	0	0	116,627	116,627	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use				4,000	14
Other utility use explanation:					15
MAIN LEAKS AND FREEZE UP PREVENTION					
Water pumped into distribution system				110,627	16
Less: Water sold				95,481	17
Losses and unaccounted for				15,146	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				7,340	21
Date of maximum: 8/14/2000					22
Cause of maximum:					23
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 9/2/2000					25
Total KWH used for pumping for the year				174,455	26
If water is purchased: Vendor Name: NOT APPLICABLE					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)	
125 CENTER STREET	#2	400	8	540,000	Yes	1
266 HARRISON AVENUE	#3	400	19	881,000	Yes	2

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	#2	#3		1
Location	125 E. CENTER	266 HARRISON AVENUE		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS MOORSE	LAYNE		5
Year Installed	1950	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	375	612		8
Pump Motor or Standby Engine Mfr	NEW MAY	U.S. MOTORS		10
Year Installed	1950	1974		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	25		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	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1918	1976	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	6
Total capacity in gallons	65,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5400	0.8820	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	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	0.750	281	0	0	0	281	1
M	D	1.000	730	0	0	0	730	2
M	D	1.250	215	0	0	0	215	3
M	D	1.500	380	0	0	0	380	4
M	D	2.000	1,325	0	0	0	1,325	5
M	D	4.000	18,269	0	0	0	18,269	6
M	D	6.000	54,484	0	0	0	54,484	7
M	D	8.000	30,314	0	0	0	30,314	8
M	D	10.000	13,662	0	0	0	13,662	9
M	D	12.000	1,700	0	0	0	1,700	10
Total Within Municipality			121,360	0	0	0	121,360	
Total Utility			121,360	0	0	0	121,360	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	770	0	0	0	770		1
M	1.000	156	0	0	0	156		2
M	1.250	6	0	0	0	6		3
M	1.500	17	1	0	0	18		4
M	2.000	19	1	0	0	20		5
M	3.000	4	0	0	0	4		6
M	4.000	4	0	0	0	4		7
M	6.000	10	0	0	0	10		8
M	8.000	3	0	0	0	3		9
M	12.000	1	0	0	0	1		10
Total Utility		990	2	0	0	992	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)	
0.750	1,135	36	0	(55)	1,116	159	1
1.000	44	0	0	0	44	9	2
1.250	5	0	0	0	5	0	3
1.500	19	8	0	0	27	10	4
2.000	19	0	0	0	19	0	5
3.000	9	0	0	0	9	1	6
4.000	3	0	0	0	3	0	7
Total:	1,234	44	0	(55)	1,223	179	

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)	
0.750	915	102	2	2	0	95	1,116	1
1.000	3	23	5	2	0	11	44	2
1.250	0	4	0	0	0	1	5	3
1.500	0	16	1	0	0	10	27	4
2.000	0	11	3	4	0	1	19	5
3.000	0	6	1	1	0	1	9	6
4.000	0	1	0	2	0	0	3	7
Total:	918	163	12	11	0	119	1,223	

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	190	1	1		190	2
Total Fire Hydrants	190	1	1	0	190	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	190
Number of distribution system valves end of year:	197
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC600 SALARIES AND WAGES DOWN DUE FEWER REPAIRS NECESSARY BY CITY CREW.

AC650 REPAIRS FOR PLANT INCLUDES IN 2000 AMORTIZATION OF WATER TOWER PAINTING IN THE AMOUNT OF \$12,365.

AC660 TRANSPORTATION INCLUDES LEASE OF VEHICLE EXPENSE WHICH IT DIDN'T HAVE IN PRIOR YEARS.

AC689 MISC. GEN- INCLUDED IN 2000 A RENT OF SPACE CHARGE \$3,200

AC688 REGULATORY COMM EXP-RE RATE INCREASE FOR BOTH WATER AND SEWER APPLIED FOR IN 2000 AND EFFECTIVE FOR 2ND QTR 2001.

Water Utility Plant in Service (Page W-08)

AC379 OTHER GENERAL EQUIP-PURCHASE OF BACKHOE, EVENLY DIVIDED BETWEEN THE WATER DEPARTMENT AND SEWER DEPARTMENT AT \$57,500 EACH.

AC343 MAINS-COSTS REPRESENT SOME FINAL LANDSCAPING COSTS ON THE MAINS INSTALLED AND CAPITALIZED IN THE 1999 PROJECTS. 2000 COSTS PAID \$2,390

Water Services (Page W-16)

SERVICES WERE INSTALLED FROM RESERVES OF THE UTILITY, CHARGES WERE MADE TO CUSTOMERS FOR HOOKUPS BASED ON UTILITY COSTS. ALSO, ONE HOOKUP OF \$775 RECEIVED FROM CUSTOMERS FOR SERVICE CAPITALIZED IN PRIOR YEAR.

Meters (Page W-17)

ADJUSTMENT NECESSARY TO RECONCILE BOOK TO ACTUAL PER UTILITY SUPT.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	478,509	1
Total Sewage Operating Revenues	478,509	
Other Operating Revenues		
Forfeited Discounts (631)	2,663	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)	27,964	7
Total Other Operating Revenues	30,627	
Total Operating Revenues	509,136	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	141,866	8
Maintenance Expenses (831-834)	45,207	9
Customer Accounting & Collection Expenses (840-843)	15,641	10
Administrative and General Expenses (850-857)	125,497	11
Total Operation and Maintenance Expenses	328,211	
Other Operating Expenses		
Depreciation Expense (403)	136,272	12
Amortization Expense (404)		13
Taxes (408)	7,329	14
Total Other Operating Expenses	143,601	
Total Operating Expenses	471,812	
NET OPERATING INCOME	37,324	

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	25	1,700	6,142	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	25	1,700	6,142	
Measured Service to General Customers (622)				
Residential Revenues	863	39,374	257,291	5
Commercial Revenues	159	30,333	135,601	6
Industrial Revenues	12	10,970	41,426	7
Revenues from Public Authorities	12	9,673	38,049	8
Total Measured Service to General Customers (622)	1,046	90,350	472,367	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,071	92,050	478,509	

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	2,663	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,663	
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):		
AMORTIZATION OF CONSTRUCTION GRANTS-1996 PLANT	27,964	7
Total Amortization of Construction Grants (636)	27,964	

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)	66,739	1
Power and Fuel for Pumping (821)	4,068	2
Power and Fuel for Aeration Equipment (822)	33,016	3
Chlorine (823)	4,708	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	29,627	8
Transportation Expenses (828)	3,708	9
Rents (829)		10
Total Operation Expenses	141,866	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	34,112	11
Maintenance of Collection System Pumping Equipment (832)	1,566	12
Maintenance of Treatment and Disposal Plant Equipment (833)	9,326	13
Maintenance of General Plant Structures and Equipment (834)	203	14
Total Maintenance Expenses	45,207	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	13,145	15
Flat Rate Inspections (841)		16
Meter Reading (842)	2,496	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	15,641	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	2,646	20
Outside Services Employed (852)	73,953	21
Insurance Expense (853)	11,963	22
Employees Pensions and Benefits (854)	27,355	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)	1,516	24
Miscellaneous General Expenses (856)	4,864	25
Rents (857)	3,200	26
Total Administrative and General Expenses	125,497	
 Total Operation and Maintenance Expenses	328,211	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		5,965	1
Local and School Tax Equivalent on Meters Charged by Water Department		748	2
PSC Remainder Assessment		616	3
Other (specify): NONE			4
Total tax expense		<u>7,329</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)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	153,697	635	6
Collecting Mains and Accessories (313)	986,203	1,249	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,139,900	1,884	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	108,716		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	108,716	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	11,340		17
Structures and Improvements (331)	650,428		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	615,753		20
Secondary Treatment Equipment (334)	1,039,094		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	186,107		23
Sludge Treatment and Disposal Equipment (337)	531,651		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	62,036		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)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			154,332 6
Collecting Mains and Accessories (313)			987,452 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	1,141,784
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			108,716 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	108,716
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			11,340 17
Structures and Improvements (331)			650,428 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			615,753 20
Secondary Treatment Equipment (334)			1,039,094 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			186,107 23
Sludge Treatment and Disposal Equipment (337)			531,651 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			62,036 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	3,096,409	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	2,845		32
Transportation Equipment (373)	13,542		33
Other General Equipment (379)	35,093	57,500	34
Other Tangible Property (390)	0		35
Total General Plant	51,480	57,500	
Total utility plant in service directly assignable	4,396,505	59,384	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,396,505	59,384	

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	3,096,409
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			2,845 32
Transportation Equipment (373)			13,542 33
Other General Equipment (379)			92,593 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	108,980
Total utility plant in service directly assignable	0	0	4,455,889
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	4,455,889

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	2.000	7	0	0	0	7		1
Sewer	3.000	1	0	0	0	1		2
Sewer	4.000	813	1	0	0	814		3
Sewer	6.000	122	0	0	0	122		4
Sewer	8.000	3	0	0	0	3		5
Total Utility		946	1	0	0	947	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	2,126	0	0	0	2,126	1
6.000	2,911	0	0	0	2,911	2
8.000	96,297	0	0	0	96,297	3
10.000	5,368	0	0	0	5,368	4
12.000	2,900	0	0	0	2,900	5
Total Utility	109,602	0	0	0	109,602	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

AC 831 MAINT OF COLL SYS-INCLUDES TELEVISIONING COSTS OF \$17,715 PLUS MANY REPAIRS TO SYSTEM.

AC857 RENTS-REPRESENTS OFFICE SPACE RENT OF \$3200

Sewer Utility Plant in Service (Page S-07)

AC379 OTHER GENERAL EQ-PURCHASE OF BACKHOE IN 2000, SHARED EVENLY WITH WATER DEPARTMENT IN AMOUNT OF \$57,500 EACH

Sewer Services (Page S-09)

NEW SERVICE PAID FROM UTILITY RESERVES WITH A HOOKUP CHARGE TO CUSTOMER. ALSO, A HOOKUP CHARGE OF \$725 WAS RECEIVED WHILE SERVICE WAS CAPITALIZED IN PRIOR YEAR.
