



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

Principal Office: 72 PARK AVE
P.O. BOX 956
SHEBOYGAN, WI 53082-0956

For the Year Ended: DECEMBER 31, 1997

**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: CITY OF SHEBOYGAN WATER UTILITY

Utility Address: 72 PARK AVE
P.O. BOX 956
SHEBOYGAN, WI 53082-0956

When was utility organized? 7/15/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR EDWARD LOUIS KAMINSKY JR

Title: OFFICE MANAGER

Office Address:

72 PARK AVENUE
P.O. BOX 956

Telephone: (920) 459 - 3800

Fax Number: (920) 459 - 4325

E-mail Address: DWSTAEGE@EXCEL.NET

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

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

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

Name: MR JOHN A KNEPEL CPA

Title: SENIOR MANAGER

Office Address: CONLEY MCDONALD

19601 WEST BLUEMOND RD SUITE 3
BROOKFIELD, WI 53045-5974

Telephone: (414) 796 - 0701

Fax Number: (414) 796 - 8422

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: 1/1/97 to 12/31/97 Report has not been printed.

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT C CULVER

Title: SUPERINTENDENT

Office Address:

72 PARK AVE
P.O. BOX 956
SHEBOYGAN, WI 53081-0956

Telephone: (920) 459 - 4325

Fax Number: (920) 459 - 3805

E-mail Address: DWSTAEGE@EXCEL.NET

Name of utility commission/committee: Sheboygan Board of Water Commisioners

Names of members of utility commission/committee:

MR ALLAN J HENDRICKSON, ENG, MEMBER
MR MICHAEL J SCHROEDER, SECRETARY
MR GERALD R VAN DE KREEKE, CPA, PRESIDENT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,928,119	3,996,668	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,238,761	2,444,047	2
Depreciation Expense (403)	435,400	325,065	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	631,401	643,974	5
Total Operating Expenses	3,305,562	3,413,086	
Net Operating Income	622,557	583,582	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	622,557	583,582	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	169,118	192,644	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	169,118	192,644	
Total Income	791,675	776,226	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	791,675	776,226	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	142,111	149,799	14
Amortization of Debt Discount and Expense (428)	901	901	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	143,012	150,700	
Net Income	648,663	625,526	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,824,214	13,198,688	20
Balance Transferred from Income (433)	648,663	625,526	21
Miscellaneous Credits to Surplus (434)	250	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	14,473,127	13,824,214	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Invested Funds & Water Main Assessments Due	169,118	5
Total (Acct. 419):	169,118	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Correction for previously paid bill	250	9
Total (Acct. 434):	250	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	3,928,119	0	0	0	3,928,119	1
Less: interdepartmental sales	0	0	0		0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	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	174	0	0		174	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
None	0	0	0		0	6
Revenues subject to Wisconsin Remainder Assessment	3,927,945	0	0	0	3,927,945	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,202,127	7,385	1,209,512	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	117,756	802	118,558	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	8,187	(8,187)	0	18
All other accounts	0	0	0	19
Total Payroll	1,328,070	0	1,328,070	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	24,307,387	23,597,900	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,638,682	5,284,564	2
Net Utility Plant	18,668,705	18,313,336	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	18,668,705	18,313,336	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,058,697	1,290,561	8
Special Funds (125-128)	932,898	816,147	9
Total Other Property and Investments	2,991,595	2,106,708	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	674,631	1,179,574	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	563,257	589,515	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	220,029	250,540	18
Materials and Supplies (151-163)	147,039	125,085	19
Prepayments (165)	14,031	15,804	20
Interest and Dividends Receivable (171)	19,919	62,268	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,639,456	2,223,336	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,531	12,433	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	11,531	12,433	
Total Assets and Other Debits	23,311,287	22,655,813	

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)	1,640,701	1,640,701	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	14,473,127	13,824,214	28
Total Proprietary Capital	16,113,828	15,464,915	
LONG-TERM DEBT			
Bonds (221-222)	1,900,000	2,000,000	29
Advances from Municipality (223)	22,846	22,847	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,922,846	2,022,847	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	83,887	148,504	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	560,553	560,553	36
Interest Accrued (237)	28,782	30,298	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	5,835	5,688	41
Total Current and Accrued Liabilities	679,057	745,043	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	475,907	357,476	47
Miscellaneous Operating Reserves (265)	396,535	387,955	48
Total Operating Reserves	872,442	745,431	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,723,114	3,677,577	49
Total Liabilities and Other Credits	23,311,287	22,655,813	

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 (101)	24,215,420	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	91,967				7
Total Utility Plant	24,307,387	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,638,682	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				13
Total Accumulated Provision	5,638,682	0	0	0	
Net Utility Plant	18,668,705	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	5,284,564				5,284,564	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	435,400				435,400	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	54,841				54,841	6
Accruals charged other						7
accounts (specify):						8
To Vehicle & Equipment Expense	21,489				21,489	9
Salvage	7,788				7,788	10
Other credits (specify):						11
Charged to City	2,735				2,735	12
Total credits	522,253	0	0	0	522,253	13
Debits during year						14
Book cost of plant retired	160,474				160,474	15
Cost of removal	7,661				7,661	16
Other debits (specify):						17
	0				0	18
Total debits	168,135	0	0	0	168,135	19
Balance End of Year	5,638,682	0	0	0	5,638,682	20
						21
						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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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 (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	125,085
Total Electric Utility					0	125,085

Account	Total End of Year	Amount Prior Year
Electric utility total	0	125,085
Water utility (154)	147,039	
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	147,039	125,085

**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)				
1,205,000 issue 11-15-90	902	181	11,531	1
Total			<u><u>11,531</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,640,701	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,640,701</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.00%	925,000	1
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	7.00%	975,000	2
Total Bonds (Account 221):				1,900,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,900,000

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)					
Water main to UW Sheboygan	11/15/1993	00/00/0000	0.00%	22,846	1
Total for Account 223				22,846	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	560,553	1
Accruals:		
Charged water department expense	631,381	2
Charged electric department expense	0	3
Charged sewer department expense	17,697	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	649,078	
Taxes paid during year:		
County, state and local taxes	560,533	6
Social Security taxes	83,395	7
PSC Remainder Assessment	5,150	8
Other (explain):		
NONE	0	9
Total payments and other debits	649,078	
Balance end of year	560,553	

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)					
1989 Water Utility Revenue Bonds \$925,000	15,149	70,402	71,153	14,398	1
1990 Water Utility Revenue Bonds \$925,000	15,149	71,709	72,474	14,384	2
Subtotal	30,298	142,111	143,627	28,782	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
None				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None				0	5
Subtotal	0	0	0	0	
Total	30,298	142,111	143,627	28,782	

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	3,677,577					3,677,577	1
Add credits during year:							
For Services	0					0	2
For Mains	45,537					45,537	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	3,723,114	0	0	0	0	3,723,114	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
APPROPRIATED FUNDS	2,058,697	2
Total (Acct. 124):	2,058,697	
Sinking Funds (125):		
BOND REDEMPTION FUND	306,991	3
Total (Acct. 125):	306,991	
Depreciation Fund (126):		
DEPRECIATION FUND BONDS	150,000	4
Total (Acct. 126):	150,000	
Other Special Funds (128):		
EMPLOYEE INVESTMENT IN DEFERRED INCOME ACCOUNTS	475,907	5
Total (Acct. 128):	475,907	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	563,257	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	563,257	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	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)	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY	220,029	16
Total (Acct. 145):	220,029	
Prepayments (165):		
PREPAID INSURNACE & MISC	14,031	17
Total (Acct. 165):	14,031	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
None	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	24
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	23,867,741	0	0	0	23,867,741	1
Materials and Supplies	73,519	62,542	0	0	136,061	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	5,461,623	0	0	0	5,461,623	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	3,700,345	0	0	0	3,700,345	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	14,779,292	62,542	0	0	14,841,834	
Net Operating Income	622,557	0	0	0	622,557	8
Net Operating Income as a percent of Average Net Rate Base						
	4.21%	0.00%	N/A	N/A	4.19%	

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	1,640,701	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	14,148,670	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	15,789,371	
Net Income		
Net Income	648,663	5
 Percent Return on Proprietary Capital	 4.11%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

241 ft of 8" Water Main in Concorde Dr West of South Taylor Dr.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

- 1.Revenue decrease to a great extent due to recycling of water by some major customers.
 - 2.Decrease in Operation and Maintenance Expense due to less Filter repair expense and the less Health Insurance expense.
 - 3.Depreciation Expense increaase due to new rates.
-

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

Other Credit \$2,735 to Depreciation charged to City for Computer used for Sewer Billing.

Identification and Ownership - Contract Operations (Page iv)

No Contracts are involved in the operation of the Sheboygan Water Utility.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,851,208	1
Total Sales of Water	3,851,208	
Other Operating Revenues		
Forfeited Discounts (470)	17,785	2
Miscellaneous Service Revenues (471)	20,951	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	38,175	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	76,911	
Total Operating Revenues	3,928,119	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	746	8
Pumping Expenses (620-633)	398,284	9
Water Treatment Expenses (640-652)	741,358	10
Transmission and Distribution Expenses (660-678)	480,877	11
Customer Accounts Expenses (901-905)	115,330	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	502,166	14
Total Operation and Maintenance Expenses	2,238,761	
Other Operating Expenses		
Depreciation Expense (403)	435,400	15
Amortization Expense (404-407)	0	16
Taxes (408)	631,401	17
Total Other Operating Expenses	1,066,801	
Total Operating Expenses	3,305,562	
NET OPERATING INCOME	622,557	

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	11	143	122	1
Commercial	28	2,321	1,982	2
Industrial	1	58	50	3
Total Unmetered Sales to General Customers (460)	40	2,522	2,154	
Metered Sales to General Customers (461)				
Residential	16,579	1,049,582	1,237,470	4
Commercial	1,436	411,776	365,771	5
Industrial	260	2,140,040	1,292,333	6
Total Metered Sales to General Customers (461)	18,275	3,601,398	2,895,574	
Private Fire Protection Service (462)	185		31,879	7
Public Fire Protection Service (463)	3		432,691	8
Other Sales to Public Authorities (464)	130	12,521	54,140	9
Sales to Irrigation Customers (465)	6	5,000	14,205	10
Sales for Resale (466)	2	993,870	420,565	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	18,641	4,615,311	3,851,208	

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)	
KOHLER	TAYLOR DR & ERIE AVE	392,384	175,727	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 28	601,486	244,838	2
Total		993,870	420,565	

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)	388,144	1
Wholesale fire protection billed	44,067	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	480	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	432,691	
Forfeited Discounts (470):		
Customer late payment charges	17,785	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	17,785	
Miscellaneous Service Revenues (471):		
Meters - Taps - Heim Valve Install - Valve & Main Repair - Service Repair -	20,951	7
Total Miscellaneous Service Revenues (471)	20,951	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	10
Other (specify):		
Return on Meters billed to the City	38,175	11
Total Other Water Revenues (474)	38,175	
Amortization of Construction Grants (475):		
NONE	0	12
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	366	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	365	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	15	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	746	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	15,765	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	195,764	17
Pumping Labor and Expenses (624)	125,095	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	21,784	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	8,964	22
Maintenance of Structures and Improvements (631)	15,469	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	15,443	25
Total Pumping Expenses	398,284	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	21,502	26
Chemicals (641)	116,069	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	265,079	28
Miscellaneous Expenses (643)	49,198	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	11,903	31
Maintenance of Structures and Improvements (651)	39,712	32
Maintenance of Water Treatment Equipment (652)	237,895	33
Total Water Treatment Expenses	741,358	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	26,047	34
Storage Facilities Expenses (661)	11,426	35
Transmission and Distribution Lines Expenses (662)	70,168	36
Meter Expenses (663)	23,766	37
Customer Installations Expenses (664)	32,380	38
Miscellaneous Expenses (665)	129,269	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	41,090	41
Maintenance of Structures and Improvements (671)	6,543	42
Maintenance of Distribution Reservoirs and Standpipes (672)	9,725	43
Maintenance of Transmission and Distribution Mains (673)	101,373	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	1,106	46
Maintenance of Meters (676)	6,498	47
Maintenance of Hydrants (677)	21,486	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	480,877	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	19,693	50
Meter Reading Labor (902)	31,328	51
Customer Records and Collection Expenses (903)	64,135	52
Uncollectible Accounts (904)	174	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	115,330	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	184,691	56
Office Supplies and Expenses (921)	5,970	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	5,067	59
Property Insurance (924)	19,661	60
Injuries and Damages (925)	74,003	61
Employee Pensions and Benefits (926)	192,595	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	12,928	65
Rents (931)	0	66
Maintenance of General Plant (932)	7,251	67
Total Administrative and General Expenses	502,166	
 Total Operation and Maintenance Expenses	 2,238,761	

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	Per Assembly Bill 150	560,553	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% of cost is charged to sewer utility	17,697	2
Net property tax equivalent		542,856	
Social Security	NONE	83,395	3
PSC Remainder Assessment	NONE	5,150	4
Other (specify): NONE		0	5
Total tax expense		631,401	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.289595				3
County tax rate	mills		8.207075				4
Local tax rate	mills		13.046854				5
School tax rate	mills		17.633341				6
Voc. school tax rate	mills		2.294812				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		41.471677				10
Less: state credit	mills		3.291820				11
Net tax rate	mills		38.179857				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.046854				14
Combined School Tax Rate	mills		19.928153				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		32.975007				17
Total Tax Rate	mills		41.471677				18
Ratio of Local and School Tax to Total	dec.		0.795121				19
Total tax net of state credit	mills		38.179857				20
Net Local and School Tax Rate	mills		30.357611				21
Utility Plant, Jan. 1	\$	23,597,700	23,597,700				22
Materials & Supplies	\$	1,125,085	1,125,085				23
Subtotal	\$	24,722,785	24,722,785				24
Less: Plant Outside Limits	\$	880,118	880,118				25
Taxable Assets	\$	23,842,667	23,842,667				26
Assessment Ratio	dec.		0.690876				27
Assessed Value	\$	16,472,326	16,472,326				28
Net Local & School Rate	mills		30.357611				29
Tax Equiv. Computed for Current Year	\$	500,060	500,060				30
Tax Equivalent per 1994 PSC Report	\$	560,553					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	560,553					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, 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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	656,259	0	7
Wells and Springs (314)	0		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	656,259	0	
PUMPING PLANT			
Land and Land Rights (320)	2,475	0	12
Structures and Improvements (321)	252,552	2,941	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	115,102	0	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,206,480	4,348	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	653,466	0	20
Total Pumping Plant	2,230,075	7,289	
WATER TREATMENT PLANT			
Land and Land Rights (330)	13,330	0	21
Structures and Improvements (331)	1,619,675	2,468	22
Water Treatment Equipment (332)	1,374,567	70,847	23
Total Water Treatment Plant	3,007,572	73,315	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	31,988	0	24
Structures and Improvements (341)	756,980	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)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)	0	0	656,259	7
Wells and Springs (314)			0	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	656,259	
PUMPING PLANT				
Land and Land Rights (320)	0	0	2,475	12
Structures and Improvements (321)	0	0	255,493	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	0	0	115,102	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	0	0	1,210,828	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	0	0	653,466	20
Total Pumping Plant	0	0	2,237,364	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	13,330	21
Structures and Improvements (331)	0	0	1,622,143	22
Water Treatment Equipment (332)	0	0	1,445,414	23
Total Water Treatment Plant	0	0	3,080,887	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	31,988	24
Structures and Improvements (341)	0	0	756,980	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, 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)	998,303	1,486	26
Transmission and Distribution Mains (343)	11,941,237	400,755	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,466,985	266,590	30
Hydrants (348)	1,214,591	50,605	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,410,084	719,436	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	492,023	0	34
Office Furniture and Equipment (391)	31,163	3,209	35
Computer Equipment (391.1)	152,139	13,445	36
Transportation Equipment (392)	173,017	16,183	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	135,657	21,415	39
Laboratory Equipment (395)	17,820	1,539	40
Power Operated Equipment (396)	153,792	0	41
Communication Equipment (397)	60,462	0	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)			45
Total General Plant	1,216,073	55,791	
Total utility plant in service directly assignable	23,520,063	855,831	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	23,520,063	855,831	

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)	0	0	999,789	26
Transmission and Distribution Mains (343)	7,691	0	12,334,301	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	137,184	0	1,596,391	30
Hydrants (348)	5,543	0	1,259,653	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	150,418	0	16,979,102	
GENERAL PLANT				
Land and Land Rights (389)				0 33
Structures and Improvements (390)	0	0	492,023	34
Office Furniture and Equipment (391)	0	0	34,372	35
Computer Equipment (391.1)	0	0	165,584	36
Transportation Equipment (392)	9,346	0	179,854	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	0	0	157,072	39
Laboratory Equipment (395)	710	0	18,649	40
Power Operated Equipment (396)	0	0	153,792	41
Communication Equipment (397)	0	0	60,462	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	10,056	0	1,261,808	
Total utility plant in service directly assignable	160,474	0	24,215,420	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	160,474	0	24,215,420	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	238,837	2.00%	13,125	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	238,837		13,125	
PUMPING PLANT				
Structures and Improvements (321)	105,237	2.43%	6,173	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	28,761	3.45%	3,971	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	295,834	3.33%	40,248	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	133,456	3.33%	21,760	15
Total Pumping Plant	563,288		72,152	
WATER TREATMENT PLANT				
Structures and Improvements (331)	816,052	2.50%	40,523	16
Water Treatment Equipment (332)	533,826	3.24%	45,703	17
Total Water Treatment Plant	1,349,878		86,226	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	111,353	2.22%	16,805	18
Distribution Reservoirs and Standpipes (342)	338,044	1.82%	18,183	19
Transmission and Distribution Mains (343)	1,561,972	0.93%	112,881	20
Fire Mains (344)				21
Services (345)				22
Meters (346)	418,575	7.14%	109,363	23
Hydrants (348)	211,652	1.57%	19,423	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	2,641,596		276,655	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313	0	0	0	0	251,962	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	251,962	
321	0	0	0	0	111,410	8
322					0	9
323	0	0	0	0	32,732	10
324					0	11
325	0	0	0	0	336,082	12
326					0	13
327					0	14
328	0	0	0	0	155,216	15
	0	0	0	0	635,440	
331	0	0	0	0	856,575	16
332	0	0	0	0	579,529	17
	0	0	0	0	1,436,104	
341	0	0	0	0	128,158	18
342	0	0	0	0	356,227	19
343	7,691	2,155	0		1,665,007	20
344					0	21
345					0	22
346	137,184	0	3,358	0	394,112	23
348	5,543	5,506	1,930	0	221,956	24
349					0	25
	150,418	7,661	5,288	0	2,765,460	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	88,464	2.27%	10,971	26
Office Furniture and Equipment (391)	16,121	5.88%	1,927	27
Computer Equipment (391.1)	71,170	25.00%	21,452	28
Transportation Equipment (392)	114,439	10.56%	9,150	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	75,990	6.25%	9,148	31
Laboratory Equipment (395)	8,759	5.88%	1,072	32
Power Operated Equipment (396)	72,953	6.07%	7,091	33
Communication Equipment (397)	43,069	9.09%	5,496	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	490,965		66,307	
Total accum. prov. directly assignable	5,284,564		514,465	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 5,284,564		 514,465	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	0	0	0	0	99,435	26
391	0	0	0	0	18,048	27
391.1	0	0	0	0	92,622	28
392	9,346	0	2,500	0	116,743	29
393					0	30
394	0	0	0	0	85,138	31
395	710	0	0	0	9,121	32
396	0	0	0	0	80,044	33
397	0	0	0	0	48,565	34
397.1					0	35
398					0	36
399					0	37
	10,056	0	2,500	0	549,716	
	160,474	7,661	7,788	0	5,638,682	
					0	38
	160,474	7,661	7,788	0	5,638,682	

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		402,491		402,491	1
February		380,737		380,737	2
March		411,909		411,909	3
April		403,569		403,569	4
May		406,388		406,388	5
June		453,296		453,296	6
July		456,326		456,326	7
August		489,257		489,257	8
September		461,621		461,621	9
October		437,883		437,883	10
November		382,540		382,540	11
December		397,590		397,590	12
Total for year	0	5,083,607	0	5,083,607	
Less: Measured or estimated water used in main flushing and water treatment during year				125,900	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				4,957,707	16
Less: Water sold				4,615,311	17
Losses and unaccounted for				342,396	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 15%, 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				21,062	21
Date of maximum: 8/8/1997					22
Cause of maximum:					23
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year				9,339	24
Date of minimum: 1/1/1997					25
Total KWH used for pumping for the year				5,698	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

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)	
LAKE MICHIGAN	1	1,200	27	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	28	30	3

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	EIGHT EMERGENCY GENERATOR			FIVE 1
Location	72A PARK AVE LOWLIFT	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	2
Purpose	P	S	P	3
Destination	T	D	D	4
Pump Manufacturer	PEERLESS	NOT AVAILABLE	ALLIS CHALMERS	5
Year Installed	1991	1971	1972	6
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	13,200	2,080	10,000	8
Pump Motor or Standby Engine Mfr	SAEMANS	KOHLER	IDEAL	9
Year Installed	1991	1971	1972	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	200	290	700	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	FOUR		NINE	ONE 14
Location	72A PARK AVE HIGH LIFT	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	15
Purpose	S	P	P	16
Destination	D	T	D	17
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1990	1959	1990	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	10,069	9,000	10,069	21
Pump Motor or Standby Engine Mfr	CATERPILLAR	ALLIS CHALMERS	U S MOTOR	22
Year Installed	1990	1959	1990	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	700	150	700	26

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	ONE GEO	ONE WILGUS	SEVEN	1	
Location	2935 GEORGIA AVE	WILGUS & TAYLOR	72A PARK AVE	LOW LIFT	2
Purpose	B	B		S	3
Destination	D	D		T	4
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS		DE LAVAL	5
Year Installed	1971	1986		1931	6
Type	OTHER	CENTRIFUGAL		CENTRIFUGAL	7
Actual Capacity (gpm)	1,040	250		8,400	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS		CUMMINS	9
Year Installed	1971	1986		1991	11
Type	ELECTRIC	ELECTRIC		NATURAL GAS	12
Horsepower	30	1		200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)				
Identification	SIX	TEN	THREE	14			
Location	71A PARK AVE	LOW LIFT	72A PARK AVE	LOWLIFT	72A PARK AVE	HIGH LIFT	15
Purpose	P		P		B	16	
Destination	T		T		D	17	
Pump Manufacturer	ALLIS CHALMERS		ALLIS CHALMERS		DE LAVAL	18	
Year Installed	1973		1959		1951	19	
Type	CENTRIFUGAL		CENTRIFUGAL		CENTRIFUGAL	20	
Actual Capacity (gpm)	6,500		5,200		6,800	21	
Pump Motor or Standby Engine Mfr	LOUIS ALLIS		ALLIS CHALMERS		ELECTRIC MACHINERY	22	
Year Installed	1973		1959		1951	24	
Type	ELECTRIC		ELECTRIC		ELECTRIC	25	
Horsepower	150		100		350	26	

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	THREE GAS	THREE GEORGIA	THREE WILGUS	1
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	WILGUS & TAYLOR	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	DELAVAL	ALLIS CHALMERS	SIEMANS ALLIS	5
Year Installed	1951	1971	1986	6
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	6,800	1,040	1,500	8
Pump Motor or Standby Engine Mfr	CATERPILLAR	U S ELECTRIC	SIEMANS ALLIS	9 10
Year Installed	1990	1971	1986	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	400	30	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	TWO	TWO GEO	TWO WILGUS ELECTRIC	14
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	WILGUS & TAYLOR	15
Purpose	P	B	B	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	ALLIS CHALMERS	SIEMANS ALLIS	18
Year Installed	1937	1971	1986	19
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	20
Actual Capacity (gpm)	6,380	1,040	450	21
Pump Motor or Standby Engine Mfr	ELECTRIC MACHINERY	U S ELECTRIC	SIEMANS ALLIS	22 23
Year Installed	1937	1971	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	350	30	20	26

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	TWO WILGUS GAS			1
Location	WILGUS & TAYLOR			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	SIEMANS ALLIS			5
Year Installed	1986			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	450			8
Pump Motor or Standby Engine Mfr	TELDYNE			10
Year Installed	1986			11
Type	NATURAL GAS			12
Horsepower	30			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				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EE TOWER	GEORGIA AVE STANDPIPE	PAINE AVE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1989	1959	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	200	132	6
Total capacity in gallons	500,000	2,000,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	TAYLOR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1933		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons	4,000,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	30.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	0.625	92				92	1
M	D	0.750	214				214	2
M	D	1.000	682				682	3
M	D	1.250	683				683	4
M	D	1.500	679				679	5
M	D	3.000	187				187	6
M	D	4.000	33,347	27	1,309		32,065	7
M	D	6.000	500,698	1,300	1,663	(100)	500,235	8
M	D	8.000	171,902	610	1,008	(634)	170,870	9
M	D	10.000	45,288				45,288	10
M	D	12.000	190,507	2,778		499	193,784	11
M	D	14.000	5,567				5,567	12
M	D	16.000	54,601			(568)	54,033	13
M	D	18.000	3,247				3,247	14
A	T	20.000	3,511				3,511	15
M	D	20.000	8,134				8,134	16
M	D	24.000	2,519	77			2,596	17
M	T	24.000	11,932				11,932	18
M	D	30.000	9,772				9,772	19
M	T	30.000	7,475				7,475	20
M	T	36.000	663				663	21
Total Within Municipality			1,051,700	4,792	3,980	(803)	1,051,709	
M	D	6.000	110			100	210	22
M	D	8.000	5,367			634	6,001	23
M	D	12.000	8,799			(499)	8,300	24
M	D	16.000	3,785			568	4,353	25
Total Outside of Municipality			18,061	0	0	803	18,864	
Total Utility			1,069,761	4,792	3,980	0	1,070,573	

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)
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NONE

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,864		2,876	0	988	164	1
0.750	14,342	2,838	50	0	17,130	102	2
1.000	257	6	12	0	251	24	3
1.500	206	36	17	0	225	12	4
2.000	210	35	23	0	222	6	5
3.000	37	4	3	0	38	2	6
4.000	24	3	2	0	25	0	7
6.000	6	0	0	0	6	0	8
10.000	2	0	0	0	2	2	9
Total:	18,948	2,922	2,983	0	18,887	312	

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	499	114	79	25	0	271	988	1
0.750	16,065	879	63	14	0	109	17,130	2
1.000	43	162	26	17	0	3	251	3
1.500	8	150	19	22	0	26	225	4
2.000	0	121	44	40	0	17	222	5
3.000	0	19	7	8	0	4	38	6
4.000	0	3	17	2	0	3	25	7
6.000	0	0	6	0	0	0	6	8
10.000	0	0	0	0	2	0	2	9
Total:	16,615	1,448	261	128	2	433	18,887	

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	31	1	0	0	32	1
Within Municipality	1,846	29	24	0	1,851	2
Total Fire Hydrants	1,877	30	24	0	1,883	
Flushing Hydrants						
					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: 1,447
 Number of distribution system valves end of year: 2,370
 Number of distribution valves operated during year: 822

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Acct 332 (a)Colony Counter \$721 (b)ELL 3" Penberthy Iron Educator \$985
(c) 3 Flow Transmitters \$2,314 (d)RCS Motor Operator \$2,339 (e) 11
Electric Filter Control Tables \$33,550 (f)Water Champ Chemical Induction
Unit \$15,150 (g)Wash Water Pump Switch Gear \$15,784

Acct 391.1 (a)Data General CPU \$1,391 (b)PC for Engineering \$5,850

(b)PC for Plant \$3,291 (c)PC for Office \$2,913

Acct 392 1997 Ford Van \$16,183

Acct 394 (a)Stanley Hydraulic Breaker \$1760 (b)Trash Pump & Hose \$1940
(b)Survey Station with Tripod and accessories \$7,890
(c)Electric Welder \$1,345 (d)Metal Locator \$695
(d)Concrete Saw \$877 (e)Video Camera \$450
(f)Trench Box \$4,708 (g)Tandem Axle Trailer \$1750

Sources of Water Supply - Ground Waters (Page W-13)

All water processed by the Sheboygan Water Utility is Surface Water.

Water Mains (Page W-17)

Adjustments involving totals for mains located in or outside the
municipality do to computerization of data involved in these numbers with
more accuracy for the future.

Water Services (Page W-18)

Water Services are owned by the Property Owners in the City of Sheboygan.
