



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: SHEBOYGAN WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 1999

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**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**

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**Exact Utility Name:** 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:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**

72 PARK AVENUE  
P.O. BOX 956

**Telephone:** (920) 459 - 3800 EXT 3805

**Fax Number:** (920) 459 - 4325

**E-mail Address:** jtrueblood@yahoo.com

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR GERALD R VAN DE KREEKE CPA

**Title:** PRESIDENT

**Office Address:**

1530 S 12TH ST  
SHEBOYGAN, WI 53081

**Telephone:** (920) 458 - 4351

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR JOHN A KNEPEL CPA

**Title:** PARTNER

**Office Address:** VIRCHOW KRAUSE  
115 SOUTH 84TH ST SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** jknepel@virchowkrause.com

**Date of most recent audit report:**

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

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOE TRUEBLOOD

**Title:** SUPERINTENDENT

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

**Telephone:** (920) 459 - 3800 EXT 3805

**Fax Number:** (920) 459 - 4325

**E-mail Address:** jtrueblood@yahoo.com

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

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**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

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,276,815	4,168,850	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,317,942	2,638,496	2
Depreciation Expense (403)	475,908	471,855	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	627,832	626,013	5
<b>Total Operating Expenses</b>	<b>3,421,682</b>	<b>3,736,364</b>	
<b>Net Operating Income</b>	<b>855,133</b>	<b>432,486</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>855,133</b>	<b>432,486</b>	
<b>OTHER INCOME</b>			
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)	127,083	205,841	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>127,083</b>	<b>205,841</b>	
<b>Total Income</b>	<b>982,216</b>	<b>638,327</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>982,216</b>	<b>638,327</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	128,262	134,994	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
<b>Total Interest Charges</b>	<b>129,163</b>	<b>135,895</b>	
<b>Net Income</b>	<b>853,053</b>	<b>502,432</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,975,559	14,473,127	20
Balance Transferred from Income (433)	853,053	502,432	21
Miscellaneous Credits to Surplus (434)	3,179	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>15,831,791</b>	<b>14,975,559</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTED FUNDS AND WATERMAIN ASSESSMENTS DUE	127,083	5
<b>Total (Acct. 419):</b>	<b>127,083</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
AMOUNT EXPENSED IN 1998 FOR ANTICIPATED PAYMENT IN 1999 AND WAS NOT PAID	3,179	9
<b>Total (Acct. 434):</b>	<b>3,179</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	4,276,815	0	0	0	4,276,815	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	3,537				3,537	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,273,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,273,278</b>	

### 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	1,295,904	5,901	1,301,805	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	112,151	656	112,807	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	6,557	(6,557)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,414,612</b>	<b>0</b>	<b>1,414,612</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	27,202,268	25,825,273	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,643,755	6,130,730	2
<b>Net Utility Plant</b>	<b>20,558,513</b>	<b>19,694,543</b>	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>20,558,513</b>	<b>19,694,543</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	840,686	1,253,670	8
Special Funds (125-128)	1,220,397	1,072,057	9
<b>Total Other Property and Investments</b>	<b>2,061,083</b>	<b>2,325,727</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)		0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	1,249,874	885,301	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	629,825	619,864	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	246,141	248,240	18
Materials and Supplies (151-163)	143,507	146,302	19
Prepayments (165)	10,816	14,742	20
Interest and Dividends Receivable (171)	17,727	18,663	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>2,298,440</b>	<b>1,933,662</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	9,729	10,630	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>9,729</b>	<b>10,630</b>	
<b>Total Assets and Other Debits</b>	<b>24,927,765</b>	<b>23,964,562</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	<b>26</b>
Appropriated Earned Surplus (215)		0	<b>27</b>
Unappropriated Earned Surplus (216)	15,831,791	14,975,559	<b>28</b>
<b>Total Proprietary Capital</b>	<b>17,472,492</b>	<b>16,616,260</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,700,000	1,800,000	<b>29</b>
Advances from Municipality (223)	22,846	22,846	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,722,846</b>	<b>1,822,846</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	96,329	138,009	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	560,553	560,553	<b>36</b>
Interest Accrued (237)	25,913	27,339	<b>37</b>
Matured Long-Term Debt (239)		0	<b>38</b>
Matured Interest (240)		0	<b>39</b>
Tax Collections Payable (241)		0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	8,675	7,009	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>691,470</b>	<b>732,910</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)		0	<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>45</b>
Injuries and Damages Reserve (262)		0	<b>46</b>
Pensions and Benefits Reserve (263)	766,275	616,509	<b>47</b>
Miscellaneous Operating Reserves (265)	369,546	375,775	<b>48</b>
<b>Total Operating Reserves</b>	<b>1,135,821</b>	<b>992,284</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,905,136	3,800,262	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>24,927,765</b>	<b>23,964,562</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	27,069,679	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	132,589				7
<b>Total Utility Plant</b>	<b>27,202,268</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,643,755	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>6,643,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>20,558,513</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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)	
<b>Balance first of year</b>	6,130,730				<b>6,130,730</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	475,908				<b>475,908</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	45,086				<b>45,086</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
To vehicle and equipment expense	20,375				<b>20,375</b>	<b>9</b>
Salvage	1,686				<b>1,686</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>543,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>543,055</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	26,693				<b>26,693</b>	<b>15</b>
Cost of removal	2,860				<b>2,860</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Disposal of vehicle	477				<b>477</b>	<b>18</b>
<b>Total debits</b>	<b>30,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,030</b>	<b>19</b>
<b>Balance End of Year</b>	<b>6,643,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,643,755</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	143,507	146,302 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>143,507</b>	<b>146,302</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1,205,000 issue 11-15-90	901	181	9,729	1
<b>Total</b>			<u><u>9,729</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<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
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<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	9.25%	825,000	<b>1</b>
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.77%	875,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,700,000</b>	
Total Recquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 1,700,000**

**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)	
<b>Advances (223)</b>					
Water main to UW Sheboygan	11/15/1963	00/00/0000	0.00%	22,846	1
<b>Total for Account 223</b>				<b>22,846</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	560,553	1
<b>Accruals:</b>		
Charged water department expense	627,906	2
Charged electric department expense		3
Charged sewer department expense	24,304	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>652,210</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	560,553	6
Social Security taxes	86,411	7
PSC Remainder Assessment	5,246	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>652,210</b>	
<b>Balance end of year</b>	<b>560,553</b>	

### 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)	
<b>Bonds (221)</b>					
1989 WATER UTILITY REVENUE BONDS \$825000	10,962	62,998	63,718	10,242	1
1990 WATER UTILITY REVENUE BONDS \$875,000	16,377	65,264	65,970	15,671	2
<b>Subtotal</b>	<b>27,339</b>	<b>128,262</b>	<b>129,688</b>	<b>25,913</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
None	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,339</b>	<b>128,262</b>	<b>129,688</b>	<b>25,913</b>	

**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	3,800,262	0	0	0	0	<b>3,800,262</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	104,874					<b>104,874</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>3,905,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,905,136</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
APPROPRIATED	840,686	2
<b>Total (Acct. 124):</b>	<b>840,686</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND	304,122	3
<b>Total (Acct. 125):</b>	<b>304,122</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND FOR BOND REDEMPTION	150,000	4
<b>Total (Acct. 126):</b>	<b>150,000</b>	
<b>Other Special Funds (128):</b>		
EMPLOYEE INVESTMENT IN ICMA & WI DEFERRED COMP	766,275	5
<b>Total (Acct. 128):</b>	<b>766,275</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	629,825	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>629,825</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

### 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)	
<b>Receivables from Municipality (145):</b>		
RECEIVABLES FROM MUNICIPALITY	246,141	16
<b>Total (Acct. 145):</b>	<b>246,141</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE AND MISCELLANEOUS	10,816	17
<b>Total (Acct. 165):</b>	<b>10,816</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	26,402,811	0	0	0	<b>26,402,811</b>	<b>1</b>
Materials and Supplies	144,904	0	0	0	<b>144,904</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	6,387,242	0	0	0	<b>6,387,242</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	3,852,699	0	0	0	<b>3,852,699</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>16,307,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,307,774</b>	
Net Operating Income	855,133	0	0	0	<b>855,133</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.24%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.24%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,640,701	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	15,403,675	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>17,044,376</b>	
<b>Net Income</b>		
Net Income	853,053	5
<b>Percent Return on Proprietary Capital</b>	<b>5.00%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

Watermain

447' of 8" main in S 15th St from Weeden Creek Rd to South

224' of 8" main in Eisner Ave from N 8th St to East

419' of 8" main in S 17th St South of Washington Ave

584' of 8" main in Fox Meadows 4th Addition

439' of 12" main in Najacht Rd from Mill Rd to North

68' of 12" main in Fox Meadows 4th Addition

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

Interest and dividend income lower due to lower interest rate in 1999 than 1998 and also lower cash balance in 1999 due to large payments made at the end of 1998 and early in 1999.

Miscellaneous credit to surplus due to amount expensed in 1998 which was anticipated for payment in 1999. The amount of \$3,179 was not paid in 1999 therefore, this amount was credited back to unappropriated earned surplus.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Decrease in account 124 Appropriated Funds due to completion of projects.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

December 19, 2000

Mr. Joe Trueblood, Superintendent  
Sheboygan Water Utility  
72 Park Avenue  
P.O. Box 956  
Sheboygan, WI 53082-0956

1999 Analytical Review DWCCA-5370-PJL

Dear Mr. Trueblood:

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

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, please provide an explanation of the \$246,141 reported in Account 145 using other than the account title.
2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the larger meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.
3. During our review of the Property Tax Equivalent schedule on page W-7, we noted that in the footnotes you explained that you had to enter \$560,533 as lower Tax Equivalent Authorized by Municipality so that the program would enter that amount as Tax Equivalent for the current year. We have been unable to duplicate that problem on our system. Please inform us if you have the problem again with your 2000 report.

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

Sincerely,

**FINANCIAL SECTION FOOTNOTES**

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5370.doc

cc: Mr. Gerald R. Van DeKreeke, CPA, President

\*\*\*\*\*  
RESPONSE RECEIVED 1/17/01.

#1, "The amount of \$246,141 found in account 145 on page F-19 is accounts receivable outstanding by the city of Sheboygan on December 31, 1999. This figure includes amounts assessed for water main extensions and amounts billed in December for billing and collecting sewer service charges. Our utility will make a better explanation of this account in future annual reports."

#2, "In 2000 our utility has striven to test more meters. We have increased the number of 1", 1 1/2" and 2" meters tested and we are now in compliance with these meters. We do not comply with 3" and larger meters. Currently, we are working on a plan to become compliant in testing 3" and larger meters. If our utility encounters problems or questions in our quest to become compliant in this area, we will contact Bruce Schmidt at the Public Service Commission."

#3, "In preparation of our 2000 annual report, I will check to see if the problem of entering \$560,533 as lower tax equivalent authorized by municipality re-occurs. If the problem re-occurs, we will contact the commission regarding the matter".

Review closed.  
PJL

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	4,201,933	1
<b>Total Sales of Water</b>	<b>4,201,933</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	17,040	2
Miscellaneous Service Revenues (471)	15,893	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	41,949	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>74,882</b>	
<b>Total Operating Revenues</b>	<b>4,276,815</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	4,704	8
Pumping Expenses (620-633)	450,918	9
Water Treatment Expenses (640-652)	600,153	10
Transmission and Distribution Expenses (660-678)	499,492	11
Customer Accounts Expenses (901-905)	123,372	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	639,303	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,317,942</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	475,908	15
Amortization Expense (404-407)		16
Taxes (408)	627,832	17
<b>Total Other Operating Expenses</b>	<b>1,103,740</b>	
<b>Total Operating Expenses</b>	<b>3,421,682</b>	
<b>NET OPERATING INCOME</b>	<b>855,133</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	7	123	105	1
Commercial	25	973	832	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>32</b>	<b>1,096</b>	<b>937</b>	
Metered Sales to General Customers (461)				
Residential	16,732	1,083,320	1,281,522	4
Commercial	1,481	429,723	385,083	5
Industrial	261	2,529,072	1,534,176	6
<b>Total Metered Sales to General Customers (461)</b>	<b>18,474</b>	<b>4,042,115</b>	<b>3,200,781</b>	
Private Fire Protection Service (462)	231		33,866	7
Public Fire Protection Service (463)	3		443,013	8
Other Sales to Public Authorities (464)	135	66,306	56,950	9
Sales to Irrigation Customers (465)	7	6,000	15,805	10
Sales for Resale (466)	2	1,055,347	450,581	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>18,884</b>	<b>5,170,864</b>	<b>4,201,933</b>	

**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	453,176	202,346	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 28	602,171	248,235	2
<b>Total</b>		<b>1,055,347</b>	<b>450,581</b>	

### 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	397,936	1
Wholesale fire protection billed	44,597	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	480	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>443,013</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	17,040	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>17,040</b>	
<b>Miscellaneous Service Revenues (471):</b>		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & MAIN REPAIR, SERVICE REPAIR	15,893	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>15,893</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	41,949	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>41,949</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	377	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	377	6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	3,950	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>4,704</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	14,393	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	254,394	17
Pumping Labor and Expenses (624)	140,412	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	19,812	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	9,035	22
Maintenance of Structures and Improvements (631)	7,966	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	4,906	25
<b>Total Pumping Expenses</b>	<b>450,918</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	19,821	26
Chemicals (641)	127,286	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	300,872	<b>28</b>
Miscellaneous Expenses (643)	42,026	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	10,595	<b>31</b>
Maintenance of Structures and Improvements (651)	62,522	<b>32</b>
Maintenance of Water Treatment Equipment (652)	37,031	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>600,153</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	27,855	<b>34</b>
Storage Facilities Expenses (661)	13,003	<b>35</b>
Transmission and Distribution Lines Expenses (662)	72,372	<b>36</b>
Meter Expenses (663)	32,910	<b>37</b>
Customer Installations Expenses (664)	39,769	<b>38</b>
Miscellaneous Expenses (665)	105,525	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	26,550	<b>41</b>
Maintenance of Structures and Improvements (671)	3,344	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	23,264	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	105,181	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	197	<b>46</b>
Maintenance of Meters (676)	35,562	<b>47</b>
Maintenance of Hydrants (677)	13,960	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>499,492</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	20,190	<b>50</b>
Meter Reading Labor (902)	33,320	<b>51</b>
Customer Records and Collection Expenses (903)	66,325	<b>52</b>
Uncollectible Accounts (904)	3,537	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>123,372</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	151,956	56
Office Supplies and Expenses (921)	5,787	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	21,033	59
Property Insurance (924)	22,433	60
Injuries and Damages (925)	61,405	61
Employee Pensions and Benefits (926)	351,067	62
Regulatory Commission Expenses (928)	115	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	18,085	65
Rents (931)		66
Maintenance of General Plant (932)	7,422	67
<b>Total Administrative and General Expenses</b>	<b>639,303</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>2,317,942</b>	

**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		560,533	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF COST IS CHARGED TO SEWER UTILITY	24,358	2
<b>Net property tax equivalent</b>		<b>536,175</b>	
Social Security		86,411	3
PSC Remainder Assessment		5,246	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>627,832</b>	

### 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.202073				3
County tax rate	mills		6.230376				4
Local tax rate	mills		9.099748				5
School tax rate	mills		11.882026				6
Voc. school tax rate	mills		1.647265				7
Other tax rate - Local	mills		0.361209				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.422697</b>				<b>10</b>
Less: state credit	mills		2.038286				11
<b>Net tax rate</b>	mills		<b>27.384411</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.099748</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.529291</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.361209</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.990248</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.422697</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.781378</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.384411</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.397576</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>25,825,273</b>	25,825,273				22
Materials & Supplies	\$	<b>146,302</b>	146,302				23
<b>Subtotal</b>	\$	<b>25,971,575</b>	<b>25,971,575</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>880,750</b>	880,750				25
<b>Taxable Assets</b>	\$	<b>25,090,825</b>	<b>25,090,825</b>				<b>26</b>
Assessment Ratio	dec.		0.990827				27
<b>Assessed Value</b>	\$	<b>24,860,667</b>	<b>24,860,667</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.397576</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>531,958</b>	<b>531,958</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	560,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>560,533</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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		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
<b>Total Source of Supply Plant</b>	<b>656,259</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,475		12
Structures and Improvements (321)	255,493	20,258	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	115,102		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,210,828		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	654,436		20
<b>Total Pumping Plant</b>	<b>2,238,334</b>	<b>20,258</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	13,330		21
Structures and Improvements (331)	1,648,358	26,408	22
Water Treatment Equipment (332)	2,161,119	18,393	23
<b>Total Water Treatment Plant</b>	<b>3,822,807</b>	<b>44,801</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	31,988		24
Structures and Improvements (341)	756,980		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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	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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>656,259</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,475	12
Structures and Improvements (321)			275,751	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			115,102	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,210,828	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			654,436	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>2,258,592</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			13,330	21
Structures and Improvements (331)	2,406		1,672,360	22
Water Treatment Equipment (332)			2,179,512	23
<b>Total Water Treatment Plant</b>	<b>2,406</b>	<b>0</b>	<b>3,865,202</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			31,988	24
Structures and Improvements (341)			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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	999,789		26
Transmission and Distribution Mains (343)	12,957,512	1,151,441	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,662,917	70,734	30
Hydrants (348)	1,309,843	54,294	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>17,719,029</b>	<b>1,276,469</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	492,023	6,806	34
Office Furniture and Equipment (391)	34,372		35
Computer Equipment (391.1)	170,523	8,828	36
Transportation Equipment (392)	191,000	3,785	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	184,083		39
Laboratory Equipment (395)	18,649		40
Power Operated Equipment (396)	148,402		41
Communication Equipment (397)	60,462		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,299,514</b>	<b>19,419</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,735,943</b>	<b>1,360,947</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>25,735,943</b>	<b>1,360,947</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			999,789 26
Transmission and Distribution Mains (343)	9,816		14,099,137 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)	8,490		1,725,161 30
Hydrants (348)	5,371		1,358,766 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>23,677</b>	<b>0</b>	<b>18,971,821</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			498,829 34
Office Furniture and Equipment (391)			34,372 35
Computer Equipment (391.1)			179,351 36
Transportation Equipment (392)		(518)	194,267 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	610		183,473 39
Laboratory Equipment (395)			18,649 40
Power Operated Equipment (396)			148,402 41
Communication Equipment (397)			60,462 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>610</b>	<b>(518)</b>	<b>1,317,805</b>
<b>Total utility plant in service directly assignable</b>	<b>26,693</b>	<b>(518)</b>	<b>27,069,679</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>26,693</b>	<b>(518)</b>	<b>27,069,679</b>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	265,087	2.00%	13,125	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>265,087</b>		<b>13,125</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	117,618	2.43%	6,455	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	36,703	3.45%	3,971	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	376,403	3.33%	40,321	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	176,993	3.33%	21,793	15
<b>Total Pumping Plant</b>	<b>707,717</b>		<b>72,540</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	897,456	2.50%	41,509	16
Water Treatment Equipment (332)	637,973	3.24%	70,318	17
<b>Total Water Treatment Plant</b>	<b>1,535,429</b>		<b>111,827</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	144,963	2.22%	16,805	18
Distribution Reservoirs and Standpipes (342)	374,423	1.82%	18,196	19
Transmission and Distribution Mains (343)	1,777,669	0.93%	125,813	20
Fire Mains (344)	0	0.00%		21
Services (345)	0	0.00%		22
Meters (346)	479,084	5.00%	84,702	23
Hydrants (348)	233,379	1.57%	20,949	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>3,009,518</b>		<b>266,465</b>	

**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					278,212	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>278,212</b>	
321					124,073	8
322					0	9
323					40,674	10
324					0	11
325					416,724	12
326					0	13
327					0	14
328					198,786	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>780,257</b>	
331	2,406				936,559	16
332					708,291	17
	<b>2,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,644,850</b>	
341					161,768	18
342					392,619	19
343	9,816				1,893,666	20
344					0	21
345					0	22
346	8,490		1,338		556,634	23
348	5,371	2,860	198		246,295	24
349					0	25
	<b>23,677</b>	<b>2,860</b>	<b>1,536</b>	<b>0</b>	<b>3,250,982</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	110,406	2.27%	11,048	<b>26</b>
Office Furniture and Equipment (391)	20,069	5.88%	2,021	<b>27</b>
Computer Equipment (391.1)	122,363	25.00%	25,414	<b>28</b>
Transportation Equipment (392)	116,683	10.56%	14,014	<b>29</b>
Stores Equipment (393)	0	0.00%		<b>30</b>
Tools, Shop and Garage Equipment (394)	96,022	6.25%	11,486	<b>31</b>
Laboratory Equipment (395)	10,218	5.88%	1,097	<b>32</b>
Power Operated Equipment (396)	83,157	6.07%	6,359	<b>33</b>
Communication Equipment (397)	54,061	9.09%	5,496	<b>34</b>
SCADA Equipment (397.1)	0	0.00%		<b>35</b>
Miscellaneous Equipment (398)	0	0.00%		<b>36</b>
Other Tangible Property (399)	0	0.00%		<b>37</b>
<b>Total General Plant</b>	<b><u>612,979</u></b>		<b><u>76,935</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>6,130,730</u></b>		<b><u>540,892</u></b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b><u><u>6,130,730</u></u></b>		 <b><u><u>540,892</u></u></b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					121,454	26
391					22,090	27
391.1					147,777	28
392					130,697	29
393					0	30
394	610		150		107,048	31
395					11,315	32
396					89,516	33
397					59,557	34
397.1					0	35
398					0	36
399					0	37
	<b>610</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>689,454</b>	
	<b>26,693</b>	<b>2,860</b>	<b>1,686</b>	<b>0</b>	<b>6,643,755</b>	
					<b>0</b>	<b>38</b>
	<b>26,693</b>	<b>2,860</b>	<b>1,686</b>	<b>0</b>	<b>6,643,755</b>	

## 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		429,181		429,181	1
February		399,582		399,582	2
March		431,955		431,955	3
April		422,328		422,328	4
May		453,005		453,005	5
June		499,272		499,272	6
July		574,480		574,480	7
August		579,246		579,246	8
September		549,080		549,080	9
October		490,307		490,307	10
November		447,842		447,842	11
December		473,203		473,203	12
<b>Total for year</b>	<b>0</b>	<b>5,749,481</b>	<b>0</b>	<b>5,749,481</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				111,314	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				5,638,167	16
Less: Water sold				5,170,864	17
Losses and unaccounted for				467,303	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				22,080	21
Date of maximum: 9/2/1999					22
Cause of maximum:					23
Summer Demand					
Minimum gallons pumped by all methods in any one day during reporting year				8,645	24
Date of minimum: 11/21/1999					25
Total KWH used for pumping for the year				5,691,382	26
If water is purchased: Vendor Name: None					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**

<b>Location (a)</b>	<b>Intakes</b>				
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE MICHIGAN	1	2,100	30	36	<b>1</b>
LAKE MICHIGAN	2	5,000	46	30	<b>2</b>
LAKE MICHIGAN	3	1,800	25	20	<b>3</b>

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	FOUR	NINE	ONE	<b>14</b>
Location	72A PARK AVE HIGH LIFT	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	<b>15</b>
Purpose	S	P	P	<b>16</b>
Destination	D	T	D	<b>17</b>
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	<b>18</b>
Year Installed	1990	1959	1990	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	10,069	9,000	10,069	<b>21</b>
Pump Motor or Standby Engine Mfr	CATERPILLAR	ALLIS CHALMERS	U S MOTOR	<b>22</b> <b>23</b>
Year Installed	1990	1959	1990	<b>24</b>
Type	NATURAL GAS	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	700	150	700	<b>26</b>

### 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	VERTICAL TURBINE	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 10
Year Installed	1971	1986	1991	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	30	7	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SIX	TEN	THREE	14
Location	72A PARK AVE	LOW LIFT 2A PARK AVE	WASH PUMP	72A PARK AVE LOW LIFT 15
Purpose	P	P	P	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 23
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 AND TAYLOR	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	DE LAVAL	ALLIS CHALMERS	SIEMANS ALLIS	5
Year Installed	1951	1971	1986	6
Type	CENTRIFUGAL	VERTICAL TURBINE	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	VERTICAL TURBINE	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)	1
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			9 10
Year Installed	1986			11
Type	NATURAL GAS			12
Horsepower	30			13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GEORGIA AVE STANDPIPE	EE TOWER	PAINE AVE TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	<b>3</b>
Year constructed	1959	1989	1972	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	200	132	132	<b>6</b>
Total capacity in gallons	2,000,000	500,000	100,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		<b>10</b>
Filters, type (gravity, pressure, other, none)		GRAVITY		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?		Y		<b>13</b>
Is water fluoridated (yes, no)?		Y		<b>14</b>

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		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.)	34.0000		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	0	0	0	92	1	
M	D	0.750	214	0	0	0	214	2	
M	D	1.000	682	0	0	0	682	3	
M	D	1.250	683	0	0	0	683	4	
M	D	1.500	679	0	0	0	679	5	
M	D	3.000	187	0	0	0	187	6	
M	D	4.000	32,005	0	301	0	31,704	7	
M	D	6.000	500,764	674	582	(2,233)	498,623	8	
M	D	8.000	171,254	1,887	2,924	10	170,227	9	
M	D	10.000	45,221	0	37	0	45,184	10	
M	D	12.000	198,722	3,876	1,418	(18)	201,162	11	
M	D	14.000	5,567	0	0	0	5,567	12	
M	D	16.000	54,033	2,802	241	0	56,594	13	
M	D	18.000	3,247	0	0	0	3,247	14	
A	T	20.000	3,511	0	0	0	3,511	15	
M	D	20.000	8,134	2,773	0	0	10,907	16	
M	D	24.000	2,596	0	0	0	2,596	17	
M	T	24.000	12,729	0	0	0	12,729	18	
M	D	30.000	9,772	0	0	0	9,772	19	
M	T	30.000	7,475	0	0	0	7,475	20	
M	T	36.000	663	0	0	0	663	21	
<b>Total Within Municipality</b>			<b>1,058,230</b>	<b>12,012</b>	<b>5,503</b>	<b>(2,241)</b>	<b>1,062,498</b>		
M	D	6.000	210	0	0	0	210	22	
M	D	8.000	6,001	0	0	0	6,001	23	
M	D	12.000	8,300	0	0	0	8,300	24	
M	D	16.000	4,353	0	0	0	4,353	25	
<b>Total Outside of Municipality</b>			<b>18,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,864</b>		
<b>Total Utility</b>			<b>1,077,094</b>	<b>12,012</b>	<b>5,503</b>	<b>(2,241)</b>	<b>1,081,362</b>		

### 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	355	0	10	0	345	0	1
0.750	18,303	400	46	0	18,657	2,635	2
1.000	261	47	9	0	299	11	3
1.500	228	35	7	0	256	18	4
2.000	212	35	2	0	245	14	5
3.000	39	4	1	0	42	1	6
4.000	25	1	2	0	24	0	7
6.000	6	0	0	0	6	0	8
10.000	2	0	0	0	2	0	9
<b>Total:</b>	<b>19,431</b>	<b>522</b>	<b>77</b>	<b>0</b>	<b>19,876</b>	<b>2,679</b>	

#### 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	63	110	75	27	0	70	345	1
0.750	16,661	916	69	16	0	995	18,657	2
1.000	44	169	25	19	0	42	299	3
1.500	8	155	18	24	0	51	256	4
2.000	0	126	43	39	0	37	245	5
3.000	0	19	8	7	0	8	42	6
4.000	0	3	16	3	0	2	24	7
6.000	0	0	6	0	0	0	6	8
10.000	0	0	0	0	2	0	2	9
<b>Total:</b>	<b>16,776</b>	<b>1,498</b>	<b>260</b>	<b>135</b>	<b>2</b>	<b>1,205</b>	<b>19,876</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	32				32	1
Within Municipality	1,858	31	19		1,870	2
<b>Total Fire Hydrants</b>	<b>1,890</b>	<b>31</b>	<b>19</b>	<b>0</b>	<b>1,902</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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: 1,400  
 Number of distribution system valves end of year: 3,022  
 Number of distribution valves operated during year: 894

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 652 Maintenance of Water Treatment Equipment decrease due to repair of filter which was done in 1998 and not in 1999.

Account 660 Operation Supervision & Engineering increase due to hiring of Distribution Supervisor in December 1998.

Account 665 Miscellaneous Expenses decrease due to payment in 1998 for electronic mapping program and no expense in 1999 for this.

Account 676 Maintenance of Meters decrease due to adjustment in 1998 because we are recycling 3/4" meters, this adjustment did not take place in 1999.

Account 923 Outside Services Employed increase due to participation in Employee Assistance Program, design, printing and mailing of Water Utility Annual Report to customers.

Account 925 Injuries and Damages decrease due to lower premiums for Worker's Compensation insurance.

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### Property Tax Equivalent (Water) (Page W-07)

Had to enter \$560,533 as lower Tax Equivalent Authorized by Municipality so that the program would enter that amount as Tax Equivalent for the current year.

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### Water Utility Plant in Service (Page W-08)

Account 392 Transportation Equipment Adjustment of \$518.00 is for the disposal of 1986 Oldsmobile Station Wagon.

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

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

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### Water Mains (Page W-17)

All Water Mains installed in 1999 were financed with existing Water Utility funds, which are reimbursed through Water Main Assessments. Adjustments of (2,241') due to recording errors in previous years.

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### Water Services (Page W-18)

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

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### Hydrants and Distribution System Valves (Page W-20)

System valves operated in 1999 not equal to 50% due to other commitments, we will strive to improve this in 2000.

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