



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SUAMICO SANITARY DISTRICT NO. 1

Principal Office: 1011 RIVERSIDE DRIVE
P.O. BOX 37
SUAMICO, WI 54173-0037

For the Year Ended: DECEMBER 31, 1999

**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.

SIGNATURE PAGE

I SUSAN LAST of
(Person responsible for accounts)

SUAMICO SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/10/2000
(Date)

DEPUTY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SUAMICO SANITARY DISTRICT NO. 1

Utility Address: 1011 RIVERSIDE DRIVE

P.O. BOX 37

SUAMICO, WI 54173-0037

When was utility organized? 8/2/1979

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SUSAN E. LAST

Title: DEPUTY CLERK

Office Address:

1011 RIVERSIDE DRIVE

P.O. BOX 37

SUAMICO, WI 54173-0037

Telephone: (920) 434 - 0799

Fax Number: (920) 434 - 0985

E-mail Address: suamico@itol.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR PAUL GARVEY

Title: PRESIDENT

Office Address:

1203 BAY BREEZE COURT

SUAMICO, WI 54173

Telephone: (920) 434 - 6161

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR DAVID L. MACCOUX CPA

Title: MANAGER

Office Address: SCHENCK & ASSOCIATES SC
200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300 EXT 114

Fax Number: (920) 435 - 8227

E-mail Address: www.schenckcpa.com

Date of most recent audit report: 5/3/1999

Period covered by most recent audit: YEAR ENNDED DECEMBER 31, 1998

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: SUAMICO SANITARY DISTRICT NO. 1

Names of members of utility commission/committee:

- MR PAUL GARVEY, PRESIDENT
 - MR RONALD WACH, COMMISSIONER
 - MR MICHAEL WHEELER, COMMISSIONER
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	61,573	11,511	1
Operating Expenses:			
Operation and Maintenance Expense (401)	63,680	36,654	2
Depreciation Expense (403)	28,520	10,516	3
Amortization Expense (404)	0	0	4
Taxes (408)	574	10	5
Total Operating Expenses	92,774	47,180	
Net Operating Income	(31,201)	(35,669)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(31,201)	(35,669)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	139,221	24,343	9
Miscellaneous Nonoperating Income (421)	277,701	0	10
Total Other Income	416,922	24,343	
Total Income	385,721	(11,326)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	385,721	(11,326)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	142,600	18,802	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	142,600	18,802	
Net Income	243,121	(30,128)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(33,301)	(3,173)	19
Balance Transferred from Income (433)	243,121	(30,128)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	209,820	(33,301)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	98,996	4
INTEREST ON SPECIAL ASSESSMENTS	40,225	5
Total (Acct. 419):	139,221	
Miscellaneous Nonoperating Income (421):		
PROPERTY TAXES LEVIED FOR WATER UTILITY	277,701	6
Total (Acct. 421):	277,701	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	61,573	0	0	0	61,573	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	61,573	0	0	0	61,573	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,935,565	1,405,700	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	39,570	11,050	2
Net Utility Plant	3,895,995	1,394,650	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,837,905	0	6
Special Funds (125)	2,474,844	0	7
Total Other Property and Investments	4,312,749	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	175,952		8
Temporary Cash Investments (132)	0	404,922	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,315	4,917	11
Other Accounts Receivable (143)	276,548	478,370	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	746	157,192	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	972	0	16
Other Current and Accrued Assets (170)	27,625	10,775	17
Total Current and Accrued Assets	496,158	1,056,176	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	8,704,902	2,450,826	

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)	0	689,432	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	209,820	(33,301)	23
Total Proprietary Capital	209,820	656,131	
LONG-TERM DEBT			
Bonds (221)	3,675,000	750,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,675,000	750,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,171,182	943	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	115,683	18,802	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	1,286,865	19,745	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,533,217	1,024,950	38
Total Liabilities and Other Credits	8,704,902	2,450,826	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,020,890	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	1,914,675				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,935,565	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	39,570	0	0	0	9
Total Accumulated Provision	39,570	0	0	0	
Net Utility Plant	3,895,995	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	11,050				11,050	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,520				28,520	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,520	0	0	0	28,520	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	39,570	0	0	0	39,570	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	689,432	1
Changes during year (explain):		
REPAYMENT TO TOWN	(678,054)	2
RECLASSIFICATION TO CONTRIBUTED CAPITAL	(11,378)	3
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$750,000 GENERAL OBLIGATION PROMISSOR	07/15/1998	10/15/2008	5.25%	675,000	1
\$3,000,000 GENERAL OBLIGATION PROMISSC	03/15/1999	09/01/2009	4.42%	3,000,000	2
Total Bonds (Account 221):				3,675,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$750,000 BOND ISSUE	18,802	35,776	45,719	8,859	1
\$3,000,000 BOND ISSUE		106,824	0	106,824	2
Subtotal	18,802	142,600	45,719	115,683	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	18,802	142,600	45,719	115,683	

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	1,024,950	0	0	0	0	1,024,950	1
Add credits during year:							
For Services	343,150					343,150	2
For Mains	1,687,729					1,687,729	3
Other (specify):							
ADJUSTMENT - SEE PAGE F-12	11,378					11,378	4
WATER SUPPLY ASSESSMENT	441,010					441,010	5
LAND DONATION FOR PUMPHOUSE	25,000					25,000	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	3,533,217	0	0	0	0	3,533,217	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLES	1,837,905	2
Total (Acct. 124):	1,837,905	
Special Funds (125):		
1998 BOND FUND	700,180	3
1999 BOND FUND	1,774,664	4
Total (Acct. 125):	2,474,844	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,315	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	14,315	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
AMOUNTS DUE FROM DEVELOPERS FOR CONSTRUCTION PROJECTS	276,548	12
Total (Acct. 143):	276,548	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON TAX ROLL	746	13
Total (Acct. 145):	746	
Prepayments (165):		
PREPAID INSURANCE	972	14
Total (Acct. 165):	972	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

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	1,713,295	0	0	0	1,713,295	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation	25,310	0	0	0	25,310	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,279,083	0	0	0	2,279,083	6
Other (specify):						0
						7
Average Net Rate Base	(591,098)	0	0	0	(591,098)	
Net Operating Income	(31,201)	0	0	0	(31,201)	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

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	344,716	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	88,259	3
Other (Specify):		4
Total Average Proprietary Capital	432,975	
Net Income		
Net Income	243,121	5
Percent Return on Proprietary Capital	56.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 124 - Reclassification of special assessment receivable from account 143 and additional assessments levied in 1999.

Account 125 - Reclassification of remaining bond proceeds and special assessment collections from account 132.

Account 142 - Increase consistent with increase in revenues and number of customers.

Account 170 - Increase due to increase in interest accrued on special assessments.

Account 232 - Increase due to outstanding invoices on construction contracts at year end.

Net Utility Plant (Page F-06)

Construction in progress at 12/31/99 consists of the following:

Water tower construction	579,022
Telemetry system	12,527
1999 construction	1,308,111
2000 construction	15,015

Capital Paid in by Municipality (Acct. 200) (Page F-12)

In December, 1999, the District agreed to repay amounts advanced by the Town to finance construction of the water system net of assessments collected by the Town. The Town had initially financed the development of the water system with the intent to levy special assessments on benefiting parcels as these parcels were provided service. The District will now include an assessment for the water supply costs in assessments levied in 1999 and future years with the intent to recover all water supply costs incurred. The remaining balance was reclassified to contributed capital since these amounts represent amounts collected by the Town from property owners and not paid by the Town.

Contributions in Aid of Construction (Account 271) (Page F-17)

The District levied assessments on two projects during 1999 based on the contract bid price. Contract g-98 was completed and recorded in fixed assets at year end. Contract C-99 was not completed at year end, therefore, the project costs associated with this contract are in construction in progress while assessments levied are included in account 271.

Return on Rate Base Computation (Page F-19)

Negative average rate base due to inclusion of assessments levied for projects not currently completed and therefore in construction in progress.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 1, 2000

Mrs. Susan E. Last, Deputy Clerk
Suamico Sanitary District No. 1
1011 Riverside Drive
P.O. Box 37
Suamico, WI 54173-0037

1999 Analytical Review DWCCA-5795-PJL

Dear Mrs. Last:

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. The Commission is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, the average cost of meters was \$218. Please provide copies of invoices for the 1 and 2 inch meters installed in 1999 and a sample invoice for the 1 1/4 inch meters. In addition, please provide the average cost to install the meters. Thank you for your cooperation with our meter project.

2. Please explain the difference between the 213 water services reported as in use (column (g) minus column (h) on page W-16) and the 122 customers (metered and unmetered) reported in column (b) of page W-2.

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,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5795.doc

cc: Mr. Paul Garvey, President

RESPONSE LETTER RECEIVED 1/18/2001.

FINANCIAL SECTION FOOTNOTES

#1, invoices provided, average cost to install a meter is \$8.20 per living unit.

#2, The water service lines were installed to vacant land (new subdivisions) within the sanitary district. The majority of these connections would be used in the following year.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	61,556	1
Total Sales of Water	61,556	
Other Operating Revenues		
Forfeited Discounts (470)	17	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	17	
Total Operating Revenues	61,573	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	31,409	5
General Operating Expenses (680-690)	32,271	6
Total Operation and Maintenance Expenses	63,680	
Other Operating Expenses		
Depreciation Expense (403)	28,520	7
Amortization Expense (404)		8
Taxes (408)	574	9
Total Other Operating Expenses	29,094	
Total Operating Expenses	92,774	
NET OPERATING INCOME	(31,201)	

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	12	237	700	1
Commercial	9	177	522	2
Industrial				3
Total Unmetered Sales to General Customers (460)	21	414	1,222	
Metered Sales to General Customers (461)				
Residential	87	5,624	24,294	4
Commercial	13	584	2,617	5
Industrial	1	3,348	10,158	6
Total Metered Sales to General Customers (461)	101	9,556	37,069	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		22,980	8
Other Sales to Public Authorities (464)	3	50	285	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	128	10,020	61,556	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	22,980	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	22,980	
Forfeited Discounts (470):		
Customer late payment charges	17	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	17	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	22,740	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,310	3
Chemicals (630)	1,595	4
Supplies and Expenses (640)	1,568	5
Repairs of Water Plant (650)	1,466	6
Transportation Expenses (660)	730	7
Total Plant Operation and Maintenance Expenses	31,409	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,110	8
Office Supplies and Expenses (681)	2,375	9
Outside Services Employed (682)	8,697	10
Insurance Expense (684)	3,768	11
Employees Pensions and Benefits (686)	3,054	12
Regulatory Commission Expenses (688)	92	13
Miscellaneous General Expenses (689)	175	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	32,271	
 Total Operation and Maintenance Expenses	63,680	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		545	3
PSC Remainder Assessment		29	4
Other (specify): NONE			5
Total tax expense		574	

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	25,010	4
Structures and Improvements (311)	270,410	5,992	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	140,474		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	849		11
Total Source of Supply Plant	411,733	31,002	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	25,000	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,000		23
Total Water Treatment Plant	2,000	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			25,010 4
Structures and Improvements (311)			276,402 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			140,474 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			849 11
Total Source of Supply Plant	0	0	442,735
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			15,000 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			10,000 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	25,000
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,000 23
Total Water Treatment Plant	0	0	2,000
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	798,064	447,649	27
Fire Mains (344)	0		28
Services (345)	102,526	66,132	29
Meters (346)	15,142	33,087	30
Hydrants (348)	40,105	36,570	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	955,837	583,438	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	130		35
Computer Equipment (372.1)	11,000		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0	750	38
Other Tangible Property (390)	0		39
Total General Plant	11,130	750	
Total utility plant in service directly assignable	1,405,700	615,190	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,405,700	615,190	

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 26
Transmission and Distribution Mains (343)			1,245,713 27
Fire Mains (344)			0 28
Services (345)			168,658 29
Meters (346)			48,229 30
Hydrants (348)			76,675 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,539,275
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			130 35
Computer Equipment (372.1)			11,000 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			750 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,880
Total utility plant in service directly assignable	0	0	2,020,890
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,020,890

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			542	542	1
February			529	529	2
March			724	724	3
April			581	581	4
May			875	875	5
June			1,033	1,033	6
July			984	984	7
August			1,357	1,357	8
September			1,794	1,794	9
October			2,030	2,030	10
November			1,461	1,461	11
December			1,710	1,710	12
Total for year	0	0	13,620	13,620	
Less: Measured or estimated water used in main flushing and water treatment during year				1,652	13
Less: Other utility use				50	14
Other utility use explanation: cleaning of sewer mains					15
Water pumped into distribution system				11,918	16
Less: Water sold				10,020	17
Losses and unaccounted for				1,898	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Flushing new water mains and unmetered water sales to new home contractors.					20
Maximum gallons pumped by all methods in any one day during reporting year				449	21
Date of maximum: 10/6/1999					22
Cause of maximum: LOOSE FITTING WHEN CONNECTION WAS MADE FROM NEW WATER SYTEM TO EXISTING WATER SYSTEM					23
Minimum gallons pumped by all methods in any one day during reporting year				4	24
Date of minimum: 1/30/1999					25
Total KWH used for pumping for the year				36,720	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: N/A					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)	
PUMP HOUSE #2	FM 498	600	8	288,000	Yes	1
PUMP HOUSE #3	MG 177	900	12	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL HOUSE 2	WELL HOUSE 3	1
Location	3110 BOWLING GREEN LN	2881 SAGEWOOD WAY	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GOULDS	GOULDS	5
Year Installed	1998	1998	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	500	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U S MOTORS	10
Year Installed	1998	1998	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL HOUSE 3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	192		6
Total capacity in gallons	7,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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)	
P	D	6.000	3,857	0	0	0	3,857	1
P	D	8.000	17,785	4,510	0	0	22,295	2
P	D	10.000	9,932	5,285	0	0	15,217	3
P	D	12.000	0	764			764	4
Total Within Municipality			31,574	10,559	0	0	42,133	
Total Utility			31,574	10,559	0	0	42,133	

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)	
P	1.000	319	57	0	0	376	181	1
P	1.500	1	13	0	0	14	3	2
P	2.000	1	12	0	0	13	6	3
Total Utility		321	82	0	0	403	190	

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 (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	132	145	0	0	277	0	1
1.000	4	6	0	0	10	0	2
2.000	1	1	0	0	2	0	3
Total:	137	152	0	0	289	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	173	18	0	6	0	80	277	1
1.000	5	0	1	1	0	3	10	2
2.000	0	1	1	0	0	0	2	3
Total:	178	19	2	7	0	83	289	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	60	19			79	2
Total Fire Hydrants	60	19	0	0	79	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	79
Number of distribution system valves end of year:	139
Number of distribution valves operated during year:	133

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accounts 600, 620, 680, and 686 - Increase in expenses due to significant increase in number of customers, additional administrative time spent on water projects and additional water pumped during 1999.

Account 682 - Increase due to additional water testing costs and additional legal services provided.

Account 684 - An equitable allocation of insurance premium costs was made in 1999.

Water Utility Plant in Service (Page W-08)

Account 310 - The District recorded an estimated value of \$25,000 for land donated by a developer in account 310 and contributed capital. A well house was constructed on this parcel of land with construction completed in 1999.

Account 311 - Final contract payment on well house placed in service in 1998

Water Mains (Page W-15)

Watermain additions were financed through special assessments levied on benefiting property owners based on the contract bid price which approximated actual project costs incurred. No assessments have been deferred. One parcel was given a benefit reduction, as this parcel is a small park owned by the Town and has limited use and access.

Water Services (Page W-16)

Services added during the year were financed by special assessments levied on benefiting property owners based on the contract bid price which approximated actual project costs incurred.

Meters (Page W-17)

There were no meters tested during the year as all meters are new and were certified by the manufacturer as being tested.
