



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOWN OF SCOTT SANITARY DISTRICT NO. 1

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Principal Office: ROUTE 1 ALGOMA ROAD  
NEW FRANKEN, WI 54229

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For the Year Ended: DECEMBER 31, 2000

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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**

**Exact Utility Name:** TOWN OF SCOTT SANITARY DISTRICT NO. 1

**Utility Address:** ROUTE 1 ALGOMA ROAD  
NEW FRANKEN, WI 54229

**When was utility organized?** 1/1/1974

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR WAYNE DEQUAINE

**Title:** SECRETARY

**Office Address:**

3754 ALGOMA RD.  
NEW FRANKEN, WI 54229

**Telephone:** (920) 468 - 1168

**Fax Number:**

**E-mail Address:**

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

**Name:** SCHENCK & ASSOCIATES, SC

**Title:**

**Office Address:** SCHENCK & ASSOCIATES, SC

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:**

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

**Name:** MR THOMAS NELSON

**Title:** PRESIDENT

**Office Address:**

ROUTE 1 ALGOMA RD.  
NEW FRANKEN, WI 54229

**Telephone:**

**Fax Number:**

**E-mail Address:**

**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:** SCHENCK & ASSOCIATES, SC

**Title:**

**Office Address:** SCHENCK & ASSOCIATES, SC  
SAME AS ABOVE

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 3/12/2001

**Period covered by most recent audit:** 1/1/2000 - 12/31/2000

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

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**Name:** MR HAROLD DEMOULIN

**Title:** OPERATOR

**Office Address:**  
ROUTE 1 ALGOMA ROAD  
NEW FRANKEN, WI 54229

**Telephone:** (920) 468 - 1638

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

- MR. MELVIN DEPREY, COMMISSIONER
- MR WAYNE DEQUAINE, SECRETARY
- MR THOMAS NELSON, PRESIDENT
- MS. SUE VAN PAY, DEPUTY CLERK

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**Is sewer service rendered by the utility? YES**

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?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:** NONE

**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)	115,454	125,331	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	58,264	52,077	2
Depreciation Expense (403)	48,469	46,931	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,306	842	5
<b>Total Operating Expenses</b>	<b>108,039</b>	<b>99,850</b>	
<b>Net Operating Income</b>	<b>7,415</b>	<b>25,481</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>7,415</b>	<b>25,481</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	26,937	21,269	9
Miscellaneous Nonoperating Income (421)	53,239	64,068	10
<b>Total Other Income</b>	<b>80,176</b>	<b>85,337</b>	
<b>Total Income</b>	<b>87,591</b>	<b>110,818</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>87,591</b>	<b>110,818</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	19,320	20,940	13
Amortization of Debt Discount and Expense (428)	3,640	3,641	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>22,960</b>	<b>24,581</b>	
<b>Net Income</b>	<b>64,631</b>	<b>86,237</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	465,066	378,829	19
Balance Transferred from Income (433)	64,631	86,237	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>529,697</b>	<b>465,066</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON BANK ACCOUNTS	4,663	4
INTEREST EARNED ON LOCAL GOVT. INVESTMENT POOL	22,274	5
<b>Total (Acct. 419):</b>	<b>26,937</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER DEPT. INCOME	27,820	6
GAIN ON SALE OF VACANT LAND BY PUMPING PLANT	25,400	7
SALE OF SCRAP METAL	19	8
<b>Total (Acct. 421):</b>	<b>53,239</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	14
<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	115,454	0	0	0	115,454	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	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	4,780				4,780	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>110,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,674</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,832,932	2,815,994	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	599,036	549,763	2
<b>Net Utility Plant</b>	<b>2,233,896</b>	<b>2,266,231</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,222,288	2,219,208	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	365,141	344,630	4
<b>Net Nonutility Property</b>	<b>1,857,147</b>	<b>1,874,578</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	120,071	90,071	6
Special Funds (125)	322,069	297,648	7
<b>Total Other Property and Investments</b>	<b>2,299,287</b>	<b>2,262,297</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	282,287	153,251	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,089	16,873	11
Other Accounts Receivable (143)	31,737	96,335	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,998	20,774	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	743	705	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>341,854</b>	<b>287,938</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	29,122	32,762	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	288,522	301,637	20
<b>Total Deferred Debits</b>	<b>317,644</b>	<b>334,399</b>	
<b>Total Assets and Other Debits</b>	<b>5,192,681</b>	<b>5,150,865</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	9,303	9,303	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	529,697	465,066	23
<b>Total Proprietary Capital</b>	<b>539,000</b>	<b>474,369</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	360,000	395,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	165,974	121,305	26
<b>Total Long-Term Debt</b>	<b>525,974</b>	<b>516,305</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,626	29,864	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,245	10,067	32
Other Current and Accrued Liabilities (238)	0	0	33
<b>Total Current and Accrued Liabilities</b>	<b>20,871</b>	<b>39,931</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,106,836	4,120,260	38
<b>Total Liabilities and Other Credits</b>	<b>5,192,681</b>	<b>5,150,865</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 (100)	2,832,932	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
<b>Total Utility Plant</b>	<b>2,832,932</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 (110)	599,036	0	0	0	9
<b>Total Accumulated Provision</b>	<b>599,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,233,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	549,763				<b>549,763</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,469				<b>48,469</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	909				<b>909</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
none	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
none	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>49,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,378</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	105				<b>105</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
none	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>19</b>
<b>Balance End of Year</b>	<b>599,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>599,036</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<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	2,219,208	3,080	0	<b>2,222,288</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0	0	0	<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>2,219,208</b>	<b>3,080</b>	<b>0</b>	<b>2,222,288</b>	
Less accum. prov. depr. & amort. (122)	344,630	20,511	0	<b>365,141</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>1,874,578</b>	<b>(17,431)</b>	<b>0</b>	<b>1,857,147</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	4,780	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>4,780</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	4,780	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>4,780</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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 for generation					0	0 1
Other					0	0 2
<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	0	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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>				
1996 REFUNDING BOND	3,640	0	29,122	1
<b>Total</b>			<u><u>29,122</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	9,303	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>9,303</b>	

**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)	
1996 REFUNDING BONDS	11/01/1996	07/01/2008	5.30%	360,000	1
<b>Total Bonds (Account 221):</b>				<b>360,000</b>	

**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>Other Long-Term Debt (224)</b>					
PAYABLE TO GREEN BAY MSD	10/01/1980	04/01/2011	0.00%	165,974	1
<b>Total for Account 224</b>				<b>165,974</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,306	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>1,306</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	1,128	7
PSC Remainder Assessment	178	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>1,306</b>	
<b>Balance end of year</b>	<b>0</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>					
1996 REFUNDING BONDS	10,067	19,320	20,142	9,245	1
<b>Subtotal</b>	<b>10,067</b>	<b>19,320</b>	<b>20,142</b>	<b>9,245</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<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	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,067</b>	<b>19,320</b>	<b>20,142</b>	<b>9,245</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	2,304,864	0	0	1,815,396	0	<b>4,120,260</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	10,725	0	0	3,080	0	<b>13,805</b>	<b>2</b>
For Mains	0	0	0	0	0	<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF FEDERAL AND STATE GRANTS	9,404	0	0	17,825	0	<b>27,229</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,306,185</b>	<b>0</b>	<b>0</b>	<b>1,800,651</b>	<b>0</b>	<b>4,106,836</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,010,168	0	0	650,052		<b>1,660,220</b>	<b>6</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>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	86,410	2
INSTALLMENT SPECIAL ASSESSMENTS	3,661	3
LAND CONTRACT RECEIVABLE - TOWN OF SCOTT	30,000	4
<b>Total (Acct. 124):</b>	<b>120,071</b>	
<b>Special Funds (125):</b>		
REDEMPTION FUND	75,726	5
DEPRECIATION FUND	246,343	6
<b>Total (Acct. 125):</b>	<b>322,069</b>	
<b>Notes Receivable (141):</b>		
NONE	0	7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	17,089	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>17,089</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	31,737	12
Merchandising, jobbing and contract work	0	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 143):</b>	<b>31,737</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER AND SEWER BILLS PUT ON TAX ROLL	9,998	15
<b>Total (Acct. 145):</b>	<b>9,998</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	743	16
<b>Total (Acct. 165):</b>	<b>743</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
ANNEXATION RIGHTS-NET OF AMORTIZATION - SEWER DEPT.	288,522	18
<b>Total (Acct. 183):</b>	<b>288,522</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	20
<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	2,824,463	0	0	0	2,824,463	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Less Average:</b>						
Reserve for Depreciation	574,399	0	0	0	574,399	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	2,305,524	0	0	0	2,305,524	6
<b>Other (specify):</b>						
NONE	0				0	7
<b>Average Net Rate Base</b>	<b>(55,460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(55,460)</b>	
Net Operating Income	7,415	0	0	0	7,415	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	9,303	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	497,381	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>506,684</b>	
<b>Net Income</b>		
Net Income	64,631	5
 <b>Percent Return on Proprietary Capital</b>	 <b>12.76%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

none

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**2. Leaseholder changes.**

none

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**3. Extensions of service.**

During 2000 the District completed a project (28 feet of water main) started in 1999, on Hwy. 54/57.

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

none

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

none

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

none

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**7. Any additional matters.**

none

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## FINANCIAL SECTION FOOTNOTES

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

Note payable to Green Bay Metropolitan Sewerage District is an amount due for interceptor annexation cost recovery and has no interest rate.

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

Other Investments A/C#124 - Land Contract receivable - Town of Scott - During 2000, the District sold approximately 3 acres of vacant land, by the pump plant, to the Town of Scott for \$35,000. \$5,000 was due at the time of closing, with the balance of \$30,000 to be paid in equal installments of \$3,000 over the next ten years, with interest at 1% under the rate paid by the State of Wisconsin Local Government Investment Pool Fund. The District's cost for this land was \$9,600, resulting in a gain on sale of land of \$25,400, which was recorded in A/C#421 Non-operating income. (page F-2)

A/C#183 Other Deferred Debits - Our records do not show that we have a PSC authorization date of amortization for this amount. The amount is being amortized for 40 years, beginning in 1993.

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### FINANCIAL SECTION FOOTNOTES

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

August 28, 2001

Mr. Wayne Dequaine, Secretary  
Town of Scott Sanitary District No. 1  
3754 Algoma Road  
New Franken, WI 54229-9728

2000 Analytical Review DWCCA-5295-PJL

Dear Mr. Dequaine:

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

During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$1,359 (see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$1,441 for that year as well. Please adjust your 2001 Public Fire Protection Service charge to account for the total \$2,800 overcharge from 2000 and 1999. Please follow our procedure for calculating the charge in the future.

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

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5295.doc

**Enclosure**

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Per phone call from Virginia of Schenk & Asso, PFP amount rate includes F-2 schedule amount for Green Bay (not inncluded in my calculation). Told her to report F-2 amount under "Other" in a/c 463 in the future.

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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)	103,259	1
<b>Total Sales of Water</b>	<b>103,259</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,023	2
Other Water Revenues (474)	768	3
Amortization of Construction Grants (475)	9,404	4
<b>Total Other Operating Revenues</b>	<b>12,195</b>	
<b>Total Operating Revenues</b>	<b>115,454</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	29,537	5
General Operating Expenses (680-690)	28,727	6
<b>Total Operation and Maintenance Expenses</b>	<b>58,264</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	48,469	7
Amortization Expense (404)		8
Taxes (408)	1,306	9
<b>Total Other Operating Expenses</b>	<b>49,775</b>	
<b>Total Operating Expenses</b>	<b>108,039</b>	
<b>NET OPERATING INCOME</b>	<b>7,415</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				1
Commercial	3	516	882	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>516</b>	<b>882</b>	
Metered Sales to General Customers (461)				
Residential	444	25,712	59,562	4
Commercial	20	5,324	8,675	5
Industrial	1	179	385	6
<b>Total Metered Sales to General Customers (461)</b>	<b>465</b>	<b>31,215</b>	<b>68,622</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		33,582	8
Other Sales to Public Authorities (464)	2	59	173	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>472</b>	<b>31,790</b>	<b>103,259</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	33,582	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>33,582</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,023	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>2,023</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	768	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total Other Water Revenues (474)</b>	<b>768</b>	
<b>Amortization of Construction Grants (475):</b>		
AMORTIZATION OF FEDERAL AND STATE GRANTS	9,404	9
<b>Total Amortization of Construction Grants (475)</b>	<b>9,404</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	5,919	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	10,574	3
Chemicals (630)	5,215	4
Supplies and Expenses (640)	2,553	5
Repairs of Water Plant (650)	4,179	6
Transportation Expenses (660)	1,097	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>29,537</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,950	8
Office Supplies and Expenses (681)	1,175	9
Outside Services Employed (682)	15,048	10
Insurance Expense (684)	2,299	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	475	14
Uncollectible Accounts (690)	4,780	15
<b>Total General Operating Expenses</b>	<b>28,727</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>58,264</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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		1,128	3
PSC Remainder Assessment		178	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>1,306</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 \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	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)	0		7
Wells and Springs (314)	106,126		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>106,126</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	18,541		12
Structures and Improvements (321)	240,337		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	206,934		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>465,812</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)
<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)			0 7
Wells and Springs (314)			106,126 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>106,126</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	9,600		8,941 12
Structures and Improvements (321)			240,337 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			206,934 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>9,600</b>	<b>0</b>	<b>456,212</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	220,522		26
Transmission and Distribution Mains (343)	1,786,853	12,683	27
Fire Mains (344)	0		28
Services (345)	104,226	10,725	29
Meters (346)	28,729	3,235	30
Hydrants (348)	99,423		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,239,753</b>	<b>26,643</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	4,303		39
<b>Total General Plant</b>	<b>4,303</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,815,994</b>	<b>26,643</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,815,994</b>	<b>26,643</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)			220,522 26
Transmission and Distribution Mains (343)			1,799,536 27
Fire Mains (344)			0 28
Services (345)			114,951 29
Meters (346)	105		31,859 30
Hydrants (348)			99,423 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>105</b>	<b>0</b>	<b>2,266,291</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			4,303 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>4,303</b>
<b>Total utility plant in service directly assignable</b>	<b>9,705</b>	<b>0</b>	<b>2,832,932</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>9,705</b>	<b>0</b>	<b>2,832,932</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			2,807	2,807	1
February			2,522	2,522	2
March			2,680	2,680	3
April			2,738	2,738	4
May			3,558	3,558	5
June			3,280	3,280	6
July			3,633	3,633	7
August			3,338	3,338	8
September			2,846	2,846	9
October			2,893	2,893	10
November			2,601	2,601	11
December			3,093	3,093	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>35,989</b>	<b>35,989</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,031	13
Less: Other utility use				1,668	14
Other utility use explanation:					15
722 for regeneration, 936 for heat and air, 9 for heat pump, and 1 for in-house					
Water pumped into distribution system				<b>33,290</b>	16
Less: Water sold				31,790	17
Losses and unaccounted for				<b>1,500</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>5%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				245	21
Date of maximum: 5/10/2000					22
Cause of maximum:					23
flushing mains					
Minimum gallons pumped by all methods in any one day during reporting year				44	24
Date of minimum: 12/21/2000					25
Total KWH used for pumping for the year				121,992	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)	
3705 ALGOMA ROAD	WELL #1	1,225	16	530,000	Yes	1

## 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	1	2	1
Location	WELL #1	WELL #1	2
Purpose	P	S	3
Destination	R	D	4
Pump Manufacturer	SIMMONS	SIMMONS	5
Year Installed	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	225	225	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1999	1999	10
Type	ELECTRIC	DIESEL	11
Horsepower	40	195	12

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

## 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	TANK #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	142		6
Total capacity in gallons	150,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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)?	Y		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)	
M	D	6.000	17,185	0	0	0	17,185	1
P	D	6.000	67	0	0	0	67	2
M	D	8.000	10,567	0	0	0	10,567	3
P	D	8.000	5,435	0	0	0	5,435	4
M	D	10.000	28,359	0	0	0	28,359	5
P	D	12.000	945	28	0	0	973	6
<b>Total Within Municipality</b>			<b>62,558</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>62,586</b>	
<b>Total Utility</b>			<b>62,558</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>62,586</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)	
M	1.000	430	33	0	41	504	66	1
P	1.000	18	0	0	0	18		2
P	2.000	1	0	0	0	1		3
M	2.000	4	0	0	0	4		4
<b>Total Utility</b>		<b>453</b>	<b>33</b>	<b>0</b>	<b>41</b>	<b>527</b>	<b>66</b>	

### 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)	
0.625	221	0	0	0	221	0	1
0.750	264	42	3	0	303	0	2
1.000	3	0	0	0	3	0	3
1.500	3	1	0	0	4	0	4
2.000	2	0	0	0	2	0	5
<b>Total:</b>	<b>493</b>	<b>43</b>	<b>3</b>	<b>0</b>	<b>533</b>	<b>0</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	220	1	0	0	0	0	221	1
0.750	248	14	0	2	0	39	303	2
1.000	0	3	0	0	0	0	3	3
1.500	1	2	1	0	0	0	4	4
2.000	1	0	1	0	0	0	2	5
<b>Total:</b>	<b>470</b>	<b>20</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>39</b>	<b>533</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	0				0	1
Within Municipality	105				105	2
<b>Total Fire Hydrants</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105</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:	50
Number of distribution system valves end of year:	216
Number of distribution valves operated during year:	120

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

A/C# 460 Unmetered sales - Three commercial customers received bulk water during 2000. The District charged the customers the authorized amount of \$1.71 per thousand gallons sold, but was not aware that they should have also charged a \$20 fixed amount. The District is aware of the rates for bulk water sales, and will charge customers correctly in the future.

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

A/C#650 Repairs to water plant - increased during the year due to lowering a 4" water main near the convent, which cost \$2,500.

A/C#680 Administrative Salaries - increased due to an approved increase in pay for the Board members during the year.

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

A/C#343 Mains - 28 feet were added in 2000, which cost the District \$4,583. \$8,100 was for the balance of the amount owed for the 945 feet added in 1999. This amount was not recorded as an accounts payable at 12/31/1999, since it was not yet billed to the District at the time of the 1999 audit.

A/C#320 Land - Retirement during the year of \$9,600 was for the sale of vacant land by the pump plant. See page F-22 for a more detailed description of this sale.

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### Water Mains (Page W-15)

Additions during 2000 were paid for by the District.

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### Water Services (Page W-16)

The 33 services added in 2000 were paid for by developers. Amounts used to record the additions to water plant accounts were based upon prior years' actual costs.

No assessments were charged to customers in 2000.

The District had performed an inventory of its services in 1999 and 2000. In 1999 an adjustment was made to record all the the services constructed which were not yet put into services. (These were not recorded in the year they were constructed.) In 2000 the District operator performed a physical inventory of all services, and the records were adjusted accordingly.

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### Meters (Page W-17)

The District did not test any meters during 2000, but plans to test between 100-150 in 2001.

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### Hydrants and Distribution System Valves (Page W-18)

The District operated all of the hydrants in 1999, and almost half of the hydrants in 2000, therefore the code has been met.

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