



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SHARON WATERWORKS & SEWER SYSTEM

Principal Office: 125 PLAIN STREET
P.O. BOX 379
SHARON, WI 53585

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHARON WATERWORKS & SEWER SYSTEM

Utility Address: 125 PLAIN STREET
P.O. BOX 379
SHARON, WI 53585

When was utility organized? 12/31/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS DAWN REDENIUS
Title: VILLAGE CLERK/TREASURER

Office Address:

125 PLAIN STREET
P.O. BOX 379
SHARON, WI 53585

Telephone: (262) 736 - 4888

Fax Number: (262) 736 - 4889

E-mail Address: sharon@mc.net

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

Name: MRS KAREN S HALL
Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

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

Name: MR RAYMOND LOWRY
Title: CHAIRMAN

Office Address:

125 PLAIN STREET
P.O. BOX 379
SHARON, WI 53585

Telephone: (262) 736 - 4888

Fax Number: (262) 736 - 4889

E-mail Address: sharon@mc.net

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 PATRICK W ROMENESKO CPA

Title: SHAREHOLDER

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

Date of most recent audit report: 2/9/2001

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL LOWRY

Title: PUBLIC WORKS DIRECTOR

Office Address:

125 PLAIN STREET

P.O. BOX 379

SHARON, WI 53585

Telephone: (262) 736 - 4888

Fax Number: (262) 736 - 4889

E-mail Address: sharon@mc.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR MICHAEL BROOKE

MR RAYMOND GALLAGHER

MR MICHAEL HORNBY

MR RAYMOND LOWRY, CHAIRMAN

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 5/5/1959

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)	511,319	498,681	1
Operating Expenses:			
Operation and Maintenance Expense (401)	277,020	208,341	2
Depreciation Expense (403)	114,393	110,800	3
Amortization Expense (404)	0	0	4
Taxes (408)	60,226	57,453	5
Total Operating Expenses	451,639	376,594	
Net Operating Income	59,680	122,087	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	59,680	122,087	
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)	11,728	12,338	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,728	12,338	
Total Income	71,408	134,425	
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	71,408	134,425	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,431	22,558	13
Amortization of Debt Discount and Expense (428)	6,970	7,575	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	9,365	11,202	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	36,766	41,335	
Net Income	34,642	93,090	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	533,695	440,605	19
Balance Transferred from Income (433)	34,642	93,090	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)	568,337	533,695	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	11,728	4
Total (Acct. 419):	11,728	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	298,262	0	213,057	0	511,319	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,927				1,927	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	296,335	0	213,057	0	509,392	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,638,138	4,228,632	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,506,115	1,424,958	2
Net Utility Plant	3,132,023	2,803,674	
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)	36,313	45,823	6
Special Funds (125)	290,594	334,768	7
Total Other Property and Investments	326,907	380,591	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	49,688	177,741	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,334	35,601	11
Other Accounts Receivable (143)	426	5,301	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,230	15,048	14
Materials and Supplies (150)	6,712	7,476	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	116,390	241,167	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,633	34,602	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	27,633	34,602	
Total Assets and Other Debits	3,602,953	3,460,034	

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)	567,180	567,180	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	568,337	533,695	23
Total Proprietary Capital	1,135,517	1,100,875	
LONG-TERM DEBT			
Bonds (221)	355,000	390,000	24
Advances from Municipality (223)	175,000	225,000	25
Other long-Term Debt (224)	4,155	12,111	26
Total Long-Term Debt	534,155	627,111	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	54,209	5,349	28
Payables to Municipality (233)	0	31,630	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	50,584	49,178	31
Interest Accrued (237)	2,859	3,334	32
Other Current and Accrued Liabilities (238)	2,987	0	33
Total Current and Accrued Liabilities	110,639	89,491	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,822,642	1,642,557	38
Total Liabilities and Other Credits	3,602,953	3,460,034	

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)	2,314,730	2,235,218	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	88,190	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	2,402,920	2,235,218	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	541,059	965,056	0	0	9
Total Accumulated Provision	541,059	965,056	0	0	
Net Utility Plant	1,861,861	1,270,162	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	519,850	905,108			1,424,958	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	47,596	66,797			114,393	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,601	(1,601)			0	6
Accruals charged other						7
accounts (specify):						8
NONE	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
NONE	0	0			0	12
Total credits	49,197	65,196	0	0	114,393	13
Debits during year						14
Book cost of plant retired	27,988	5,248			33,236	15
Cost of removal	0	0			0	16
Other debits (specify):						17
NONE	0	0			0	18
Total debits	27,988	5,248	0	0	33,236	19
Balance End of Year	541,059	965,056	0	0	1,506,115	20
Composite Depreciation Rate?	No	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,712	7,476
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	6,712	7,476

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)				
1993 G.O. Debt	681	428	1,104	1
1995 Refunding	6,288	428	26,529	2
Total			27,633	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	567,180	1
Changes during year (explain):		
NONE	0	2
Balance end of year	567,180	

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)	
Refunding Bonds - 1995	08/15/1995	06/01/2008	4.40%	355,000	1
Total Bonds (Account 221):				355,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1993 G.O. PROMISSORY NOTE	11/01/1993	11/01/2003	3.75%	175,000	1
Total for Account 223				175,000	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	01/26/1998	02/10/2000	9.90%	0	2
1998 M & I BANK LOAN	01/26/1998	02/26/2002	5.75%	4,155	3
Total for Account 224				4,155	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	49,178	1
Accruals:		
Charged water department expense	54,765	2
Charged electric department expense	0	3
Charged sewer department expense	5,461	4
Other (explain):		
None	0	5
Total Accruals and other credits	<u>60,226</u>	
Taxes paid during year:		
County, state and local taxes	49,178	6
Social Security taxes	9,009	7
PSC Remainder Assessment	633	8
Other (explain):		
None	0	9
Total payments and other debits	<u>58,820</u>	
Balance end of year	<u><u>50,584</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)					
NONE	0			0	1
1995 REFUNDING BONDS	1,718	19,640	19,778	1,580	2
Subtotal	1,718	19,640	19,778	1,580	
Advances from Municipality (223)					
1993 PROMISSORY NOTE	1,616	9,365	9,702	1,279	3
Subtotal	1,616	9,365	9,702	1,279	
Other long-Term Debt (224)					
1998 M & I BANK LOAN	0	358	358	0	4
1998 CAPITAL LEASE PAYABLE	0	433	433	0	5
Subtotal	0	791	791	0	
Notes Payable (231)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Total	3,334	29,796	30,271	2,859	

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	504,157	0	0	1,138,400	0	1,642,557	1
Add credits during year:							
For Services	3,000	0	0	3,000	0	6,000	2
For Mains	134,531	0	0	52,938	0	187,469	3
Other (specify):							
FOR HYDRANTS	9,600	0	0	0	0	9,600	4
Deduct charges (specify):							
GRANT AMORTIZATION	0	0	0	22,984	0	22,984	5
Balance End of Year	651,288	0	0	1,171,354	0	1,822,642	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	36,313	2
Total (Acct. 124):	36,313	
Special Funds (125):		
REVENUE BONDS RESERVE ACCOUNT	67,054	3
REVENUE BONDS DEBT SERVICE	36,159	4
DNR EQUIPMENT REPLACEMENT FUND	135,059	5
FUTURE PROJECTS ACCOUNT	52,322	6
Total (Acct. 125):	290,594	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,176	8
Electric	0	9
Sewer (Regulated)	18,525	10
Other (specify):		
REFUSE COLLECTION	4,633	11
Total (Acct. 142):	42,334	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
MISCELLANEOUS	426	14
Total (Acct. 143):	426	
Receivables from Municipality (145):		
BALANCE OF PUBLIC FIRE PROTECTION DUE FROM GENERAL FUND	499	15
SPECIAL ASSESSMENTS PLACED ON 2000 VILLAGE TAX ROLL	2,402	16
RECURRING EXPENSES PAID BY THE UTILITY	14,329	17
Total (Acct. 145):	17,230	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	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/>	
Extraordinary Property Losses (182):	
NONE	0 19
Total (Acct. 182):	0
<hr/>	
Other Deferred Debits (183):	
NONE	0 20
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	0 21
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	0 22
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	2,184,118	0	2,205,171	0	4,389,289	1
Materials and Supplies	7,094	0	0	0	7,094	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	530,454	0	935,082	0	1,465,536	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	577,722	0	1,154,877	0	1,732,599	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	1,083,036	0	115,212	0	1,198,248	
Net Operating Income	53,327	0	6,353	0	59,680	8
Net Operating Income as a percent of Average Net Rate Base						
	4.92%	N/A	5.51%	N/A	4.98%	

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	567,180	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	551,016	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,118,196	
Net Income		
Net Income	34,642	5
 Percent Return on Proprietary Capital	 3.10%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

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

Per review response:

A/C 145

balance of 2000 public fire protection: \$499

balance of 1999 public fire protection: \$13,278

misc operating expenses paid by utility: \$1,051

special assessments placed on the 2000 village tax roll: 2,402

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Mrs. Dawn Redenius, Village Clerk-Treasurer
Sharon Waterworks & Sewer System
125 Plain Street
P.O. Box 379
Sharon, WI 53585-0379

2000 Analytical Review DWCCA-5330-PJL

Dear Mrs. Redenuis:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. Please provide detail regarding the \$14,329 reported in Account 145, Receivables from Municipality on page F-18.
2. In our letter of September 1, 2000, (copy enclosed) regarding our review of the utility's 1999 annual report we questioned the fact that the total kWh used for pumping for the year on page W-10 appears low when compared to the cost of fuel or power purchased for pumping. The utility's response was that the actual value should be 100,300, not the 1,003 reported.

Again in the 2000 report, the 1,137 reported on line 26 of page W-10 appears low when compared to the \$9,743 reported for power for pumping in Account 620 on page W-5. Please provide a corrected number and note that the number reported in line 26 of page W-10 should be the actual number of kWh. Please follow this procedure in the future.

3. 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 \$2,838 (see enclosed worksheet). Please adjust your 2001 Public Fire Protection Service charge to account for this undercharge and follow our procedure for calculating the charge in the future.

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. We prefer that you respond by e-mail if it is convenient for you to 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.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5330.doc

Enclosures

Response letter received 8/30/01:

#1,

balance of 2000 public fire protection: \$499

balance of 1999 public fire protection: \$13,278

misc operating expenses paid by utility: \$1,051

special assessments placed on the 2000 village tax roll: 2,402

#2, kwh should be 113,700.

#3, will adjust.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	294,677	1
Total Sales of Water	294,677	
Other Operating Revenues		
Forfeited Discounts (470)	962	2
Other Water Revenues (474)	2,623	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,585	
Total Operating Revenues	298,262	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	80,787	5
General Operating Expenses (680-690)	61,787	6
Total Operation and Maintenance Expenses	142,574	
Other Operating Expenses		
Depreciation Expense (403)	47,596	7
Amortization Expense (404)	0	8
Taxes (408)	54,765	9
Total Other Operating Expenses	102,361	
Total Operating Expenses	244,935	
NET OPERATING INCOME	53,327	

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	0	0	0	1
Commercial	2	64	968	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	64	968	
Metered Sales to General Customers (461)				
Residential	476	25,273	138,403	4
Commercial	32	4,911	21,577	5
Industrial	6	6,032	15,774	6
Total Metered Sales to General Customers (461)	514	36,216	175,754	
Private Fire Protection Service (462)	3		9,413	7
Public Fire Protection Service (463)	1		100,855	8
Other Sales to Public Authorities (464)	9	909	7,687	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	529	37,189	294,677	

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)	100,855	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
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	100,855	
Forfeited Discounts (470):		
Customer late payment charges	962	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	962	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,927	7
Other (specify):		
FROZEN METER REPAIRS, RECONNECTIONS, NSF CHARGES, SALES OF MISC MATERIALS	696	8
Total Other Water Revenues (474)	2,623	
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)	28,054	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	9,743	3
Chemicals (630)	3,659	4
Supplies and Expenses (640)	1,671	5
Repairs of Water Plant (650)	37,511	6
Transportation Expenses (660)	149	7
Total Plant Operation and Maintenance Expenses	80,787	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	31,160	8
Office Supplies and Expenses (681)	4,607	9
Outside Services Employed (682)	5,909	10
Insurance Expense (684)	2,034	11
Employees Pensions and Benefits (686)	15,200	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	2,877	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	61,787	
Total Operation and Maintenance Expenses	142,574	

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		50,584	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		727	2
Net property tax equivalent		49,857	
Social Security		4,538	3
PSC Remainder Assessment		370	4
Other (specify): NONE		0	5
Total tax expense		<u>54,765</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190309				3
County tax rate	mills		4.700882				4
Local tax rate	mills		10.407743				5
School tax rate	mills		12.983775				6
Voc. school tax rate	mills		1.526035				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.808744				10
Less: state credit	mills		1.869990				11
Net tax rate	mills		27.938754				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.407743				14
Combined School Tax Rate	mills		14.509810				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.917553				17
Total Tax Rate	mills		29.808744				18
Ratio of Local and School Tax to Total	dec.		0.835914				19
Total tax net of state credit	mills		27.938754				20
Net Local and School Tax Rate	mills		23.354402				21
Utility Plant, Jan. 1	\$	2,053,507	2,053,507				22
Materials & Supplies	\$	7,476	7,476				23
Subtotal	\$	2,060,983	2,060,983				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,060,983	2,060,983				26
Assessment Ratio	dec.		1.050920				27
Assessed Value	\$	2,165,928	2,165,928				28
Net Local & School Rate	mills		23.354402				29
Tax Equiv. Computed for Current Year	\$	50,584	50,584				30
Tax Equivalent per 1994 PSC Report	\$	46,614					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	50,584					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,641	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	202,377	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	34,824	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	238,842	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	245,537	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	148,337	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	7,868	0	20
Total Pumping Plant	401,742	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	8,605	0	23
Total Water Treatment Plant	8,605	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	1,641	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	202,377	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	34,824	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	238,842	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	245,537	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	148,337	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	7,868	20
Total Pumping Plant	0	0	401,742	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	8,605	23
Total Water Treatment Plant	0	0	8,605	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	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)	259,454	3,250	26
Transmission and Distribution Mains (343)	783,934	227,878	27
Fire Mains (344)	320	0	28
Services (345)	150,676	20,236	29
Meters (346)	59,210	9,021	30
Hydrants (348)	102,447	18,471	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,356,041	278,856	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	769	0	35
Computer Equipment (372.1)	12,034	568	36
Transportation Equipment (373)	23,624	7,273	37
Other General Equipment (379)	11,850	2,514	38
Other Tangible Property (390)	0	0	39
Total General Plant	48,277	10,355	
Total utility plant in service directly assignable	2,053,507	289,211	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	2,053,507	289,211	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	262,704	26
Transmission and Distribution Mains (343)	18,140	0	993,672	27
Fire Mains (344)	0	0	320	28
Services (345)	1,500	0	169,412	29
Meters (346)	1,900	0	66,331	30
Hydrants (348)	1,200	0	119,718	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	22,740	0	1,612,157	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	769	35
Computer Equipment (372.1)	0	0	12,602	36
Transportation Equipment (373)	5,248	0	25,649	37
Other General Equipment (379)	0	0	14,364	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	5,248	0	53,384	
Total utility plant in service directly assignable	27,988	0	2,314,730	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	27,988	0	2,314,730	

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	0	0	3,665	3,665	1
February	0	0	3,418	3,418	2
March	0	0	3,509	3,509	3
April	0	0	3,665	3,665	4
May	0	0	7,997	7,997	5
June	0	0	3,586	3,586	6
July	0	0	3,927	3,927	7
August	0	0	3,933	3,933	8
September	0	0	3,699	3,699	9
October	0	0	3,740	3,740	10
November	0	0	3,455	3,455	11
December	0	0	3,411	3,411	12
Total for year	0	0	48,005	48,005	
Less: Measured or estimated water used in main flushing and water treatment during year				446	13
Less: Other utility use				4,443	14
Other utility use explanation:					15
The water tower was down for painting and the pump for Well #4 was run continuously using relief valves. Also included were several distribution leaks during the year.					
Water pumped into distribution system				43,116	16
Less: Water sold				37,189	17
Losses and unaccounted for				5,927	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				727	21
Date of maximum: 5/30/2000					22
Cause of maximum:					23
The water tower was down for painting and the well was run on a 24 hour basis using relief valves.					
Minimum gallons pumped by all methods in any one day during reporting year				74	24
Date of minimum: 1/2/2000					25
Total KWH used for pumping for the year				113,700	26
If water is purchased: Vendor Name: None					27
Point of Delivery: None					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)	
CHURCH AND CENTER STREETS	#3	200	12	100,000	Yes	1
GEORGE STREET	#4	601	12	100,000	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 #3	WELL #4	1
Location	DITCH AND CENTER STREETS	GEORGE STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE	CTW	5
Year Installed	1979	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	400	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1979	1991	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	100	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 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	GRAVITY STORAGE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1979		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	124		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	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.)	1.4400		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	50	0	0	0	50	1
M	D	2.000	250	0	0	0	250	2
M	D	4.000	8,959	0	1,414	0	7,545	3
P	D	4.000	47	0	0	0	47	4
M	D	6.000	3,490	0	400	0	3,090	5
P	D	6.000	2,296	656	0	0	2,952	6
M	D	8.000	3,295	0	0	0	3,295	7
P	D	8.000	9,980	3,127	0	0	13,107	8
P	D	10.000	9,126	0	0	0	9,126	9
Total Within Municipality			37,493	3,783	1,814	0	39,462	
Total Utility			37,493	3,783	1,814	0	39,462	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	468	30	30	0	468	0	1
M	1.000	70	1	0	0	71	0	2
M	1.500	1	0	0	0	1	0	3
M	2.000	1	0	0	0	1	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000		3	0	0	3		6
M	8.000	1	0	0	0	1	0	7
Total Utility		542	34	30	0	546	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	6	0		0	6	0	1
0.625	667	72	76	(18)	645	8	2
0.750	1	0	0	(1)	0	0	3
1.000	8	0	0	1	9	0	4
1.250	1	0	0	0	1	0	5
1.500	1	0	0	(1)	0	0	6
2.000	1	0	0	1	2	0	7
2.250	3	0	0	(3)	0	0	8
3.000	0	2	0	0	2	0	9
Total:	688	74	76	(21)	665	8	

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)	
0.500	2	0	0	0	0	4	6	1
0.625	577	17	0	5	0	46	645	2
0.750	0	0	0	0	0	0	0	3
1.000	6	0	2	1	0	0	9	4
1.250	0	0	0	1	0	0	1	5
1.500	0	0	0	0	0	0	0	6
2.000	0	0	2	0	0	0	2	7
2.250	0	0	0	0	0	0	0	8
3.000	0	0	0	1	0	1	2	9
Total:	585	17	4	8	0	51	665	

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	1	0	0	0	1	1
Within Municipality	91	12	4	0	99	2
Total Fire Hydrants	92	12	4	0	100	
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:	100
Number of distribution system valves end of year:	98
Number of distribution valves operated during year:	55

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Fuel or Power Purchased for Pumping (620) There was a rate increase for electric power during 2000.

Repairs of Water Plant (650) The utility painted and cleaned the water tower in 2000.

Outside Services Employed (682) There were more costs for water testing in 1999. There was also outside consulting costs for training a new utility employee in 1999.

Employees Pensions and Benefits (686) There was an increase in dental, vision and health care insurance premiums during 2000.

Pumping and Purchased Water Statistics (Page W-10)

Per review response, kwh for pumping changed from 1,137 to 113,700.
PJJ

Water Mains (Page W-15)

Mains were financed through operating reserves and/or capital contributed by developers.

Water Services (Page W-16)

Services are charged per PSC rates and/or contributed by developers.

Meters (Page W-17)

A comprehensive count of meters was done during 2000 and adjustments were made in column (e).

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	189,233	1
Total Sewage Operating Revenues	189,233	
Other Operating Revenues		
Forfeited Discounts (631)	840	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	22,984	7
Total Other Operating Revenues	23,824	
Total Operating Revenues	213,057	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	56,693	8
Maintenance Expenses (831-834)	21,032	9
Customer Accounting & Collection Expenses (840-843)	706	10
Administrative and General Expenses (850-857)	56,015	11
Total Operation and Maintenance Expenses	134,446	
Other Operating Expenses		
Depreciation Expense (403)	66,797	12
Amortization Expense (404)	0	13
Taxes (408)	5,461	14
Total Other Operating Expenses	72,258	
Total Operating Expenses	206,704	
NET OPERATING INCOME	6,353	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	0	0	0	1
Commercial Revenues	0	0	0	2
Industrial Revenues	0	0	0	3
Revenues from Public Authorities	0	0	0	4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	467	24,292	150,742	5
Commercial Revenues	31	4,712	27,332	6
Industrial Revenues	5	760	4,187	7
Revenues from Public Authorities	0	0	0	8
Total Measured Service to General Customers (622)	503	29,764	182,261	
Service to Public Authorities (623)	9	904	6,972	9
Service to Other Systems (624)	0	0	0	10
Other Sewerage Service (625)	0	0	0	11
Interdepartmental Service (626)	0	0	0	12
Total Sewage Operating Revenues	512	30,668	189,233	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE	0	0	0	0 1

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	840	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	840	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE	0	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
GRANT AMORTIZATION	22,984	7
Total Amortization of Construction Grants (636)	22,984	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	32,042	1
Power and Fuel for Pumping (821)	16,565	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	1,049	7
Other Operating Supplies and Expenses (827)	7,037	8
Transportation Expenses (828)	0	9
Rents (829)	0	10
Total Operation Expenses	56,693	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	10,322	11
Maintenance of Collection System Pumping Equipment (832)	1,061	12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,812	13
Maintenance of General Plant Structures and Equipment (834)	3,837	14
Total Maintenance Expenses	21,032	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	0	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	706	17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	706	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	14,713	19
Office Supplies and Expenses (851)	4,928	20
Outside Services Employed (852)	9,678	21
Insurance Expense (853)	2,143	22
Employees Pensions and Benefits (854)	15,266	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	0	24
Miscellaneous General Expenses (856)	9,287	25
Rents (857)	0	26
Total Administrative and General Expenses	56,015	
Total Operation and Maintenance Expenses	134,446	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		4,471	1
Local and School Tax Equivalent on Meters Charged by Water Department		727	2
PSC Remainder Assessment		263	3
Other (specify): NONE			4
Total tax expense		<u>5,461</u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	1,405	0	4
Structures and Improvements (311)	0	0	5
Service Connections, Traps, and Accessories (312)	100,050	4,563	6
Collecting Mains and Accessories (313)	505,949	52,937	7
Interceptor Mains and Accessories (314)	0	0	8
Force Mains (315)	22,513	0	9
Other Collecting System Equipment (316)	0	0	10
Total Collection System	629,917	57,500	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	2,443	0	11
Structures and Improvements (321)	1,028	0	12
Receiving Wells (322)	17,169	0	13
Electric Pumping Equipment (323)	137,638	0	14
Other Power Pumping Equipment (324)	0	0	15
Miscellaneous Pumping Equipment (325)	4,605	0	16
Total Collection System Pumping Installations	162,883	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	6,232	0	17
Structures and Improvements (331)	493,203	0	18
Preliminary Treatment Equipment (332)	118,148	0	19
Primary Treatment Equipment (333)	0	0	20
Secondary Treatment Equipment (334)	433,332	0	21
Advanced Treatment Equipment (335)	0	0	22
Chlorination Equipment (336)	305	0	23
Sludge Treatment and Disposal Equipment (337)	47,305	0	24
Plant Site Piping (338)	129,839	0	25
Flow Metering and Monitoring Equipment (339)	19,776	0	26
Outfall Sewer Pipes (340)	0	0	27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)	0	0	1,405	4
Structures and Improvements (311)	0	0	0	5
Service Connections, Traps, and Accessories (312)	0	0	104,613	6
Collecting Mains and Accessories (313)	0	0	558,886	7
Interceptor Mains and Accessories (314)	0	0	0	8
Force Mains (315)	0	0	22,513	9
Other Collecting System Equipment (316)	0	0	0	10
Total Collection System	0	0	687,417	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)	0	0	2,443	11
Structures and Improvements (321)	0	0	1,028	12
Receiving Wells (322)	0	0	17,169	13
Electric Pumping Equipment (323)	0	0	137,638	14
Other Power Pumping Equipment (324)	0	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	4,605	16
Total Collection System Pumping Installations	0	0	162,883	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)	0	0	6,232	17
Structures and Improvements (331)	0	0	493,203	18
Preliminary Treatment Equipment (332)	0	0	118,148	19
Primary Treatment Equipment (333)	0	0	0	20
Secondary Treatment Equipment (334)	0	0	433,332	21
Advanced Treatment Equipment (335)	0	0	0	22
Chlorination Equipment (336)	0	0	305	23
Sludge Treatment and Disposal Equipment (337)	0	0	47,305	24
Plant Site Piping (338)	0	0	129,839	25
Flow Metering and Monitoring Equipment (339)	0	0	19,776	26
Outfall Sewer Pipes (340)	0	0	0	27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	26,046	0	28
Total Treatment and Disposal Plant	1,274,186	0	
GENERAL PLANT			
Land and Land Rights (370)	0	0	29
Structures and Improvements (371)	6,135	0	30
Office Furniture and Equipment (372)	567	0	31
Computer Equipment (372.1)	12,733	568	32
Transportation Equipment (373)	13,450	7,273	33
Other General Equipment (379)	75,254	0	34
Other Tangible Property (390)	0	0	35
Total General Plant	108,139	7,841	
Total utility plant in service directly assignable	2,175,125	65,341	
Common Utility Plant Allocated to Sewer Department	0	0	36
Total utility plant in service	2,175,125	65,341	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)	0	0	26,046	28
Total Treatment and Disposal Plant	0	0	1,274,186	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	29
Structures and Improvements (371)	0	0	6,135	30
Office Furniture and Equipment (372)	0	0	567	31
Computer Equipment (372.1)	0	0	13,301	32
Transportation Equipment (373)	5,248	0	15,475	33
Other General Equipment (379)	0	0	75,254	34
Other Tangible Property (390)	0	0	0	35
Total General Plant	5,248	0	110,732	
Total utility plant in service directly assignable	5,248	0	2,235,218	
Common Utility Plant Allocated to Sewer Department	0	0	0	36
Total utility plant in service	5,248	0	2,235,218	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	115	0	0	0	115	0	1
Sewer	6.000	381	4	0	0	385	0	2
Total Utility		496	4	0	0	500	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	446	0	0	0	446	1
8.000	32,385	756	0	0	33,141	2
10.000	4,144	0	0	0	4,144	3
12.000	3,909	0	0	0	3,909	4
Total Utility	40,884	756	0	0	41,640	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Supervision and Labor (820) Employees spent more hours working on sewer utility maintenance and repairs during 2000.

Maintenance of Sewage Collection System (831) Many repairs of manholes in 2000.

Employees Pensions and Benefits (7352) Directly related to increase in payroll costs. Also there was an increase in dental, vision and health insurance premiums in 2000.

Sewer Utility Plant in Service (Page S-07)

Collecting Mains and Accessories (313) Mains were added for plant contributed by developers.

Sewer Services (Page S-09)

Sewer services are charged per PSC rates and/or contributed by developers.

Sewer Mains (Page S-10)

Mains were financed by capital contributed by developers.
