



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SHAWANO LAKE SANITARY DISTRICT 1

Principal Office: N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

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: SHAWANO LAKE SANITARY DISTRICT 1

Utility Address: N4802 RIVERBEND ROAD

P.O. BOX 452

SHAWANO, WI 54166

When was utility organized? 9/25/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JERRY WEISNIGHT

Title: ADMINISTRATIVE MANAGER

Office Address:

P.O. BOX 452

SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

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

Name: CLIFTON GUNDERSON LLP

Title:

Office Address: CLIFTON GUNDERSON LLP

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

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

Name: MR MICHAEL C SCHULER

Title: PRESIDENT

Office Address:

W5890 N OAK PARK CIRCLE

SHAWANO, WI 54166

Telephone: (715) 524 - 4617

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: CLIFTON GUNDERSON LLP

Title:

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

Date of most recent audit report: 2/1/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: DIANE SCHULTZ

Title: ADMINISTRATIVE ASSISTANT

Office Address:

N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

Name: JERRY WEISNIGHT

Title: ADMINISTRATIVE MANAGER

Office Address:

N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

Name of utility commission/committee: SHAWANO LAKE SANITARY DISTRICT 1

Names of members of utility commission/committee:

HOWARD GLEISNER
JOHN POELS
MICHAEL SCHULER

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: 9/25/1967

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)	429,342	371,498	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	227,410	200,489	2
Depreciation Expense (403)	88,669	85,323	3
Amortization Expense (404-407)	3,581	0	4
Taxes (408)	8,468	8,007	5
Total Operating Expenses	328,128	293,819	
Net Operating Income	101,214	77,679	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	101,214	77,679	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	19,290	3,629	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	301,484	192,015	10
Miscellaneous Nonoperating Income (421)	24,851	(43,901)	11
Total Other Income	345,625	151,743	
Total Income	446,839	229,422	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	446,839	229,422	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	308,300	151,466	14
Amortization of Debt Discount and Expense (428)		3,581	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	184,135	7,999	19
Total Interest Charges	124,165	147,048	
Net Income	322,674	82,374	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	100,786	214,224	20
Balance Transferred from Income (433)	322,674	82,374	21
Miscellaneous Credits to Surplus (434)	180,892	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	195,812	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	604,352	100,786	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME ON MINVESTMENTS AND SPECIAL ASSESSMENTS	301,484	5
Total (Acct. 419):	301,484	
Miscellaneous Nonoperating Income (421):		
NET OPERATING LOSS - SEWER - NON REGULATED	16,414	6
INCOME FROM TRANSFERRING ASSETS TO SEWER	8,437	7
Total (Acct. 421):	24,851	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENT FOR COMPENSATED ABSENCES	180,892	10
Total (Acct. 434):	180,892	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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)	19,290				19,290	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	19,290	0	0	0	19,290	

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	429,342	0	0	0	429,342	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	429,342	0	0	0	429,342	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	91,236		91,236	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	372,527		372,527	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	463,763	0	463,763	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,333,943	5,105,642	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,350,693	1,268,677	2
Net Utility Plant	3,983,250	3,836,965	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	23,387,140	17,431,110	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,611,913	5,329,000	4
Net Nonutility Property	17,775,227	12,102,110	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	3,609,698	3,389,829	7
Total Other Property and Investments	21,384,925	15,491,939	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	68,619	116,140	8
Temporary Cash Investments (132)	1,366,401	1,360,680	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	110,379	98,010	11
Other Accounts Receivable (143)	149,338	142,360	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	184,874	41,856	14
Materials and Supplies (150)	30,134	37,045	15
Prepayments (165)	10,628	11,227	16
Other Current and Accrued Assets (170)	118,244	26,825	17
Total Current and Accrued Assets	2,038,617	1,834,143	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	39,093	42,674	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	39,093	42,674	
Total Assets and Other Debits	27,445,885	21,205,721	

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)	2,200,560	2,200,560	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	604,352	100,786	23
Total Proprietary Capital	2,804,912	2,301,346	
LONG-TERM DEBT			
Bonds (221)	1,645,000	1,760,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	10,367,003	3,736,403	26
Total Long-Term Debt	12,012,003	5,496,403	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	230,352	1,470,583	28
Payables to Municipality (233)	0	17,344	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	58,118	24,799	32
Other Current and Accrued Liabilities (238)	8,296		33
Total Current and Accrued Liabilities	296,766	1,512,726	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	99,441	209,168	36
Total Deferred Credits	99,441	209,168	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,232,763	11,686,078	41
Total Liabilities and Other Credits	27,445,885	21,205,721	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,333,943	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,333,943	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,350,693	0	0	0	10
Total Accumulated Provision	1,350,693	0	0	0	
Net Utility Plant	3,983,250	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,268,677				1,268,677	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	88,669				88,669	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,538				4,538	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	93,207	0	0	0	93,207	13
Debits during year						14
Book cost of plant retired	11,191				11,191	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,191	0	0	0	11,191	19
Balance End of Year	1,350,693	0	0	0	1,350,693	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	13,353,594	294,296	13,500	13,634,390	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	4,077,516	5,675,234		9,752,750	2
Total Nonutility Property (121)	17,431,110	5,969,530	13,500	23,387,140	
Less accum. prov. depr. & amort. (122)	5,329,000	296,413	13,500	5,611,913	3
Net Nonutility Property	12,102,110	5,673,117	0	17,775,227	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	15,258	16,445
Sewer utility	14,876	20,600
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	30,134	37,045

**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)				
Mortgage Revenue Bond 1996	3,581	404	39,093	1
Total			39,093	
Unamortized premium on debt (251)				
NONE				2
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	2,200,560	1
Changes during year (explain):		2
Balance end of year	2,200,560	

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)	
MORTGAGE REVENUE BONDS 1996	03/01/1996	12/01/2011	4.58%	1,645,000	1
Total Bonds (Account 221):				1,645,000	

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)	
Other Long-Term Debt (224)					
ASSOCIATED BANK - W&S EXTENSION	02/10/1997	05/01/2007	5.35%	13,953	1
DNR CLEAN WATER LOAN FUND	01/01/1992	12/01/2011	3.86%	848,045	2
DNR CLEAN WATER LOAN FUND II	07/28/1999	05/01/2019	2.64%	9,362,932	3
STATE TRUST FUND LOAN	01/01/1991	03/15/2002	5.75%	36,386	4
ASSOCIATED BANK - SEWER EXTENSION	05/01/1996	05/01/2001	6.00%	105,687	5
Total for Account 224				<u>10,367,003</u>	

TAXES ACCRUED (ACCT. 236)

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

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BOND	6,991	84,422	84,820	6,593	1
Subtotal	6,991	84,422	84,820	6,593	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	0			0	3
ST TRUST FUND LOAN	3,080	2,462	3,875	1,667	4
DNR CLEAN WATER LOAN FUND	5,780	30,124	33,885	2,019	5
ASSOCIATED BANK BROWNS	1,135	1,135	1,702	568	6
ASSOCIATED BANK BEELERS	4,379	6,022	6,570	3,831	7
DNR CLEAN WATER LOAN FUND II	3,434	184,135	144,129	43,440	8
UNFUNDED PENSION LIABILITY	0			0	9
Subtotal	17,808	223,878	190,161	51,525	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	24,799	308,300	274,981	58,118	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,055,425	0	0	8,630,653	0	11,686,078	1
Add credits during year:							
For Services	81,600			20,500		102,100	2
For Mains	119,110			147,475		266,585	3
Other (specify):							
HYDRANTS	28,000					28,000	4
PUMPING EQUIPMENT AND IMPROVEMENTS				150,000		150,000	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,284,135	0	0	8,948,628	0	12,232,763	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
MORTGAGE REVENUE RESERVE	200,000	3
MORTGAGE REVENUE RESERVE DEPRECIATION FUND	230,000	4
PLANT REPLACEMENT FUND	1,170,858	5
INTERCEPTOR FUND	40,593	6
SPECIAL ASSESSMENT RECEIVABLE	102,750	7
SPECIAL MAINTENANCE FUND	200,000	8
DEBT SERVICE FUND-CLEAN WATER FUND LOAN	274,764	9
REPLACEMENT FUND	3,375	10
WATER TOWER PAINTING FUND	135,679	11
BROWN' SEWER EXTENSION FUND	4,355	12
BEELER'S ACRES WATER AND SEWER EXTENSION	15,344	13
OPERATIONS AND MAINTENANCE	81,734	14
CONSTRUCTION FUND	1,150,246	15
Total (Acct. 125):	3,609,698	
Notes Receivable (141):		
NONE		16
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	110,379	17
Electric		18
Sewer (Regulated)		19
Other (specify):		
NONE		20
Total (Acct. 142):	110,379	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	149,338	21
Merchandising, jobbing and contract work		22
Other (specify):		
NONE		23
Total (Acct. 143):	149,338	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	26,779	24
SERVICES FOR 2000 SEWAGE TREATMENT	70,845	25
LANDFILL CHARGES	570	26
TOWN OF BONDUEL-BUY IN RECEIVABLE	80,000	27
REFUND RECEIVABLE	6,680	28
Total (Acct. 145):	184,874	
Prepayments (165):		
PREPAID INSURANCE	10,628	29
Total (Acct. 165):	10,628	
Extraordinary Property Losses (182):		
NONE		30
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		31
Total (Acct. 183):		0
Payables to Municipality (233):		
NONE		32
Total (Acct. 233):		0
Other Deferred Credits (253):		
DEFERRED COMPENSATION	28,028	33
PENSION RELATED LIABILITY	71,413	34
Total (Acct. 253):	99,441	

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	5,219,792	0	0	0	5,219,792	1
Materials and Supplies	15,851	0	0	0	15,851	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,309,685	0	0	0	1,309,685	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,169,780	0	0	0	3,169,780	6
Other (specify):					0	7
Average Net Rate Base	756,178	0	0	0	756,178	
Net Operating Income	101,214	0	0	0	101,214	8
Net Operating Income as a percent of Average Net Rate Base	13.38%	N/A	N/A	N/A	13.38%	

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	2,200,560	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	352,569	3
Other (Specify):		4
Total Average Proprietary Capital	2,553,129	
Net Income		
Net Income	322,674	5
Percent Return on Proprietary Capital	12.64%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Per review response, regarding account 421:

The income derived in this account was from the transfer of a 1996 Dodge Truck and 1995 Chev. Cavalier from the Water Dept. to the Wolf Treatment Plant. Also included in the \$8437 was income of \$3500 from the sale of blowers by the Wolf Treatment Plant.

PJL

Contributions in Aid of Construction (Account 271) (Page F-18)

Additions to contributions in aid of construction were mostly related to twc hook ups for organizations.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 5, 2001

Mr. Jerry Weisnicht, Administrative Manager
Shawano Lake Sanitary District
P.O. Box 452
Shawano, WI 54166-0452

2000 Analytical Review DWCCA-5360-PJL

Dear Mr. Weisnicht:

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. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Accounts 640, 652, and 923 when compared to the previous year and follow this procedure in the future.
2. Please describe what assets were transferred to sewer as described in Account 421, Miscellaneous Non-operating Income on page F-2 and provide more detail on the transaction.
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 \$2,436 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4 and confirm that you will use our method to calculate 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.

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\5360.doc

Enclosure

Response received 11/8/01:

-----Original Message-----

From: S.L.S.D S.L.S.D. [mailto:shawls@frontier.net]

Sent: Thursday, November 08, 2001 2:20 PM

To: leegep@psc.state.wi.us

Subject: 2000 Analytical Review (DWCCA-5360-PJL)

Dear Mr. Leege:

Please find this as our response to review of our 2000 PSC Report.

1. Management had our employees more accurately account for their time starting in 2000 and the result was an increase in Account #640 from the past year.

The increase in Acct. #652 can be attributed to a repair of \$16,100 to our reservoir roof. The repair may not belong in Acct. #652, but is where it ended up at audit time.

The reduction in Acct #923 cost for 2000 can be attributed to \$3000 less in testing cost due to our DNR test schedule and in 1999 we had \$1501 in survey expense from land purchased by the utility that we will not have in 2000.

2. The income derived in this account was from the transfer of a 1996 Dodge Truck and 1995 Chev. Cavalier from the Water Dept. to the Wolf Treatment Plant. Also included in the \$8437 was income of \$3500 from the sale of blowers by the Wolf Treatment Plant.

3. Public Fire Protection was derived by taking our base rate of \$99014 and adding 6 new hydrants at \$200 each (\$1200 total)to come up with a total of \$100,214.

This total of \$100,214 was then added to the public fire protection provided to the Village of Cecil as determined by our rate schedule.

\$100,214 + \$3936 = \$104,150 as shown on our PSC Report

Based on the calculations that were provided in your review it seems that we may have short changed our utility by not collecting enough from our Public customers.

Please contact our office if you should have any questions regarding my response to your questions.

Sincerely,

Terry J. Weisnight

FINANCIAL SECTION FOOTNOTES

~~Berry D. Weisheit~~

Administrative Manager - Shawano Lake Sanitary District #1

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	388,792	1
Total Sales of Water	388,792	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	40,550	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	40,550	
Total Operating Revenues	429,342	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	5,500	8
Pumping Expenses (620-625)	46,557	9
Water Treatment Expenses (630-635)	16,740	10
Transmission and Distribution Expenses (640-655)	64,868	11
Customer Accounts Expenses (901-904)	16,144	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	77,601	14
Total Operation and Maintenance Expenses	227,410	
Other Operating Expenses		
Depreciation Expense (403)	88,669	15
Amortization Expense (404-407)	3,581	16
Taxes (408)	8,468	17
Total Other Operating Expenses	100,718	
Total Operating Expenses	328,128	
NET OPERATING INCOME	101,214	

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,010	65,940	189,755	4
Commercial	156	45,053	86,432	5
Industrial	3	824	2,033	6
Total Metered Sales to General Customers (461)	2,169	111,817	278,220	
Private Fire Protection Service (462)	16		3,996	7
Public Fire Protection Service (463)	4		104,150	8
Other Sales to Public Authorities (464)	9	1,318	2,426	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,198	113,135	388,792	

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)	104,150	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	104,150	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,958	10
Other (specify):		
STAND BY CHARGES	34,400	11
PENALTIES	2,192	12
Total Other Water Revenues (474)	40,550	
Amortization of Construction Grants (475):		
NONE		13
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	1,956	3
Maintenance of Water Source Plant (605)	3,544	4
Total Source of Supply Expenses	5,500	
 PUMPING EXPENSES		
Operation Labor (620)	26,303	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	19,226	7
Operation Supplies and Expenses (623)	1,028	8
Maintenance of Pumping Plant (625)	0	9
Total Pumping Expenses	46,557	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	12,576	10
Chemicals (631)	1,185	11
Operation Supplies and Expenses (632)	2,979	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	16,740	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	21,680	14
Operation Supplies and Expenses (641)	10,693	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	1,196	17
Maintenance of Services (652)	29,400	18
Maintenance of Meters (653)	209	19
Maintenance of Hydrants (654)	884	20
Maintenance of Other Plant (655)	806	21
Total Transmission and Distribution Expenses	64,868	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,284	22
Accounting and Collecting Labor (902)	11,860	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	16,144	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	22,437	27
Office Supplies and Expenses (921)	1,883	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,393	30
Property Insurance (924)	5,266	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	33,938	33
Regulatory Commission Expenses (928)	717	34
Miscellaneous General Expenses (930)	1,380	35
Transportation Expenses (933)	7,587	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	77,601	
 Total Operation and Maintenance Expenses	 227,410	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		7,279	3
PSC Remainder Assessment		1,189	4
Other (specify): NONE			5
Total tax expense		8,468	

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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	816		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	816	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	65,001		4
Structures and Improvements (311)	83,235		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	213,404		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	28,880		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	390,520	0	
PUMPING PLANT			
Land and Land Rights (320)	396		12
Structures and Improvements (321)	87,237		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	273		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	138,060		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,606		20
Total Pumping Plant	234,572	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,659		23
Total Water Treatment Plant	11,659	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,203		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			816 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	816
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			65,001 4
Structures and Improvements (311)			83,235 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			213,404 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			28,880 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	390,520
PUMPING PLANT			
Land and Land Rights (320)			396 12
Structures and Improvements (321)			87,237 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			273 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			138,060 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,606 20
Total Pumping Plant	0	0	234,572
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			11,659 23
Total Water Treatment Plant	0	0	11,659
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			15,203 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	329,284		26
Transmission and Distribution Mains (343)	3,127,703	119,110	27
Fire Mains (344)	0		28
Services (345)	506,765	68,595	29
Meters (346)	147,668	11,622	30
Hydrants (348)	250,236	28,000	31
Other Transmission and Distribution Plant (349)	504		32
Total Transmission and Distribution Plant	4,377,363	227,327	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	11,821	964	35
Computer Equipment (391.1)	1,632		36
Transportation Equipment (392)	36,907	11,201	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	40,352		44
Other Tangible Property (399)	0		45
Total General Plant	90,712	12,165	
Total utility plant in service directly assignable	5,105,642	239,492	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,105,642	239,492	

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)			329,284 26
Transmission and Distribution Mains (343)			3,246,813 27
Fire Mains (344)			0 28
Services (345)			575,360 29
Meters (346)	4,416		154,874 30
Hydrants (348)	1,000		277,236 31
Other Transmission and Distribution Plant (349)			504 32
Total Transmission and Distribution Plant	5,416	0	4,599,274
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			12,785 35
Computer Equipment (391.1)			1,632 36
Transportation Equipment (392)	5,775		42,333 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			40,352 44
Other Tangible Property (399)			0 45
Total General Plant	5,775	0	97,102
Total utility plant in service directly assignable	11,191	0	5,333,943
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,191	0	5,333,943

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			12,286	12,286	1
February			12,912	12,912	2
March			10,875	10,875	3
April			11,537	11,537	4
May			14,750	14,750	5
June			13,962	13,962	6
July			17,919	17,919	7
August			15,801	15,801	8
September			13,806	13,806	9
October			12,917	12,917	10
November			11,881	11,881	11
December			11,755	11,755	12
Total for year	0	0	160,401	160,401	
Less: Measured or estimated water used in main flushing and water treatment during year				2,025	13
Less: Other utility use				4,004	14
Other utility use explanation:					15
Chlorination, Pump Lubrication, Construction					
Water pumped into distribution system				154,372	16
Less: Water sold				113,135	17
Losses and unaccounted for				41,237	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
The district has set up a budget item to hire an outside firm to do a water loss audit.					
Maximum gallons pumped by all methods in any one day during reporting year				846	21
Date of maximum: 5/19/2000					22
Cause of maximum:					23
Heavy tourist influx during holiday period					
Minimum gallons pumped by all methods in any one day during reporting year				123	24
Date of minimum: 3/13/2000					25
Total KWH used for pumping for the year				235,234	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
W5205 LAKEVIEW ROAD	WELL 1	454	19	1,000,000	Yes	1
N6774 RETREAT ROAD	WELL 2	151	16	576,000	Yes	2
W5393 LAKEVIEW ROAD	WELL 3	318	15	648,000	Yes	3

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 1	WELL 2	WELL 3	1
Location	W5205 LAKEVIEW ROAD	N6774 RETREAT ROAD	W5393 LAKEVIEW ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	TRAUT	5
Year Installed	1974	1974	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	350	400	8
Pump Motor or Standby Engine Mfr	GEN ELECTRIC	GEN ELECTRIC	GEN ELECTRIC	9 10
Year Installed	1974	1974	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 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	1 RESERVOIR	OLD LAKE ROAD TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	99	99	6
Total capacity in gallons	500,000	400,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	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)	
A	D	6.000	56,527	0	0	0	56,527	1
M	D	6.000	388	0	0	0	388	2
P	D	6.000	12,872	0	0	0	12,872	3
A	D	8.000	13,038	0	0	0	13,038	4
M	D	8.000	455	0	0	0	455	5
P	D	8.000	3,600	3,825	0	0	7,425	6
A	D	10.000	10,033	0	0	0	10,033	7
M	D	10.000	300	0	0	0	300	8
P	D	10.000	4,050	0	0	0	4,050	9
A	D	12.000	62,742	0	0	0	62,742	10
M	D	12.000	40	0	0	0	40	11
P	D	12.000	0	671	0	0	671	12
A	D	14.000	66,671	0	0	0	66,671	13
M	D	14.000	674	0	0	0	674	14
Total Within Municipality			231,390	4,496	0	0	235,886	
Total Utility			231,390	4,496	0	0	235,886	

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	1,659	2	0	0	1,661	23	1
M	1.000	393	23	0	0	416	6	2
M	1.250	2	0	0	0	2		3
M	1.500	29	0	0	0	29		4
M	2.000	34	3	0	0	37		5
P	3.000	1	0	0	0	1		6
M	3.000	1	0	0	0	1		7
P	4.000	3	0	0	0	3		8
A	4.000	1	0	0	0	1		9
M	4.000	2	0	0	0	2		10
M	8.000	3	0	0	0	3		11
A	10.000	1	0	0	0	1		12
Total Utility		2,129	28	0	0	2,157	29	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,073	144	126	0	2,091	270	1
0.750	18	0	0	0	18	0	2
1.000	29	1	0	0	30	1	3
1.500	23	4	2	0	25	4	4
2.000	25	0	0	0	25	0	5
3.000	2	0	0	0	2	0	6
4.000	0	1			1	1	7
6.000	1	0	0	0	1	1	8
Total:	2,171	150	128	0	2,193	277	

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	2,004	72	0	6	0	9	2,091	1
0.750	3	13	0	0	0	2	18	2
1.000	2	24	1	2	0	1	30	3
1.500	1	22	0	1	0	1	25	4
2.000	0	22	2	0	0	1	25	5
3.000	0	2	0	0	0	0	2	6
4.000						1	1	7
6.000	0	1	0	0	0	0	1	8
Total:	2,010	156	3	9	0	15	2,193	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	459	14	1		472	2
Total Fire Hydrants	459	14	1	0	472	
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:	364
Number of distribution system valves end of year:	633
Number of distribution valves operated during year:	208

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Management had our employees more accurately account for their time starting in 2000 and the result was an increase in Account #640 from the past year. The increase in Acct. #652 can be attributed to a repair of \$16,100 to our reservoir roof. The repair may not belong in Acct. #652, but is where it ended up at audit time.

The reduction in Acct #923 cost for 2000 can be attributed to \$3000 less in testing cost due to our DNR test schedule and in 1999 we had \$1501 in survey expense from land purchased by the utility that we will not have in 2000.

PJL

Water Mains (Page W-15)

Additions to water mains were financed through contributions in aid of construction from property owners.

Water Services (Page W-16)

Service additions were financed through contributions in aid of construction from property owners.
