



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER)

Principal Office: 3932 SUPERIOR AVE.
SHEBOYGAN, WI 53081

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.

SIGNATURE PAGE

I SANDRA GREGER of
(Person responsible for accounts)

TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER), certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 02/15/2000
(Date)

TOWN OF SHEBOYGAN ADMINISTOR
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER)

Utility Address: 3932 SUPERIOR AVE.
SHEBOYGAN, WI 53081

When was utility organized? 1/31/1986

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA L. GREGER

Title: TOWN OF SHEBOYGAN ADMINISTRATOR

Office Address:

3932 SUPERIOR AVE.
SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2325

Fax Number: (920) 451 - 2323

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM BLASHKA

Title: CERTIFIED OPERATOR

Office Address:

3932 SUPERIOR AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320

Fax Number: (920) 451 - 2323

E-mail Address:

Name: MRS SANDRA L GREGER

Title: TOWN ADMINISTRATOR

Office Address:

3932 SUPERIOR AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320

Fax Number: (920) 451 - 2323

E-mail Address:

Name of utility commission/committee: TOWN OF SHEBOYGAN SANITARY DISTRICT NO. 3 (WATER)

Names of members of utility commission/committee:

MR MARK FLASHER, TREASURER
MR GERALD SAMPSON, PRESIDENT
MR JOHN SKVARCE, SECRETARY

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance: [REDACTED]

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name: NONE

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)	315,279	297,791	1
Operating Expenses:			
Operation and Maintenance Expense (401)	177,541	155,587	2
Depreciation Expense (403)	152,351	147,441	3
Amortization Expense (404)	0	9,632	4
Taxes (408)	4,184	4,613	5
Total Operating Expenses	334,076	317,273	
Net Operating Income	(18,797)	(19,482)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(18,797)	(19,482)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	23,957	0	8
Interest and Dividend Income (419)	114,903	115,150	9
Miscellaneous Nonoperating Income (421)	90,621	90,000	10
Total Other Income	229,481	205,150	
Total Income	210,684	185,668	
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	210,684	185,668	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	126,265	144,444	13
Amortization of Debt Discount and Expense (428)	9,632		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	135,897	144,444	
Net Income	74,787	41,224	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(226,231)	(267,455)	19
Balance Transferred from Income (433)	74,787	41,224	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)	(151,444)	(226,231)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
ANTENNA RENTAL	23,957	3
Total (Acct. 418):	23,957	
Interest and Dividend Income (419):		
BANK & SPECIAL ASSESSMENTS	114,903	4
Total (Acct. 419):	114,903	
Miscellaneous Nonoperating Income (421):		
MIL TAX	90,621	5
Total (Acct. 421):	90,621	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		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	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	315,279	0	0	0	315,279	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	315,279	0	0	0	315,279	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,835,425	8,603,368	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	966,944	814,593	2
Net Utility Plant	7,868,481	7,788,775	
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)	970,969	859,240	6
Special Funds (125)	73,742	772,287	7
Total Other Property and Investments	1,044,711	1,631,527	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	779,671	290,497	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	55,732	46,357	11
Other Accounts Receivable (143)	9,280	22,403	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	844,683	359,257	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	86,682	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	77,050	0	20
Total Deferred Debits	77,050	86,682	
Total Assets and Other Debits	9,834,925	9,866,241	

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)	466,860	466,860	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(151,444)	(226,231)	23
Total Proprietary Capital	315,416	240,629	
LONG-TERM DEBT			
Bonds (221)	2,945,000	3,430,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,945,000	3,430,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	27,640	7,874	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	28,474	32,597	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	56,114	40,471	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,518,395	6,155,141	38
Total Liabilities and Other Credits	9,834,925	9,866,241	

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)	8,833,542	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	1,883				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	8,835,425	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	966,944	0	0	0	9
Total Accumulated Provision	966,944	0	0	0	
Net Utility Plant	7,868,481	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	814,593				814,593	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	152,351				152,351	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	152,351	0	0	0	152,351	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	966,944	0	0	0	966,944	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	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	466,860	1
Changes during year (explain):		
NONE		2
Balance end of year	466,860	

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)	
GO POMISSORY NOTE	01/06/1999	10/01/2008	4.00%	2,945,000	1
Total Bonds (Account 221):				2,945,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

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

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	32,597	126,265	130,388	28,474	1
Subtotal	32,597	126,265	130,388	28,474	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
TEMP LOANS	0			0	4
Subtotal	0	0	0	0	
Total	32,597	126,265	130,388	28,474	

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	6,155,141	0	0	0	0	6,155,141	1
Add credits during year:							
For Services						0	2
For Mains	363,254					363,254	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,518,395	0	0	0	0	6,518,395	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						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		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	970,969	2
Total (Acct. 124):	970,969	
Special Funds (125):		
CONSTRUCTION FUNDS	73,742	3
Total (Acct. 125):	73,742	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	55,732	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	55,732	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
TOWN OF SHEBOYGAN FIRE PRTECTION	128	11
SPECIAL ASSESSMENTS DELINQUENT	9,152	12
Total (Acct. 143):	9,280	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
UNAMORTIZED DEBT EXPENSE	77,050	16
Total (Acct. 183):	77,050	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

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	8,671,086	0	0	0	8,671,086	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	890,768	0	0	0	890,768	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,336,768	0	0	0	6,336,768	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,443,550	0	0	0	1,443,550	
Net Operating Income	(18,797)	0	0	0	(18,797)	8
Net Operating Income as a percent of Average Net Rate Base	-1.30%	N/A	N/A	N/A	-1.30%	

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	466,860	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(188,837)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	278,023	
Net Income		
Net Income	74,787	5
Percent Return on Proprietary Capital	26.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

FIELDSSTONE SUBD., QUARRY VIEW SUBD., SHADYBROOK LN, WOODSIDE
HILLS, N. 51ST,
C.T.Y.

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.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Re: a/c 183: handwritten note on edit printout indicates "over life of loan". There was nothing reported in this a/c in 1999. Check with auditors and see if this should be a/c 181 instead. ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Mrs. Sandra L. Greger, Administrator
Town of Sheboygan Sanitary District No. 3
3932 Superior Avenue
Sheboygan, WI 53081-1703

2000 Analytical Review DWCCA-5377-PJL

Dear Mrs. Greger:

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 Mains and Water Services schedules on pages W-15 and W-16, please explain how the new mains and new services reported as added during the year were paid for and follow this procedure in the future.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
3. During our review, we noted that \$23,957 was reported in Account 418 on page F-2 and described as "Antenna Rental." Please note that in the future any income from antenna rental should be reported in Account 474, Other Water Revenues on page W-4.
4. We have enclosed our copy of the Public Fire Protection Service charge calculation, pro rated between the old rate and the new rate effective October 2, 2000. The difference between our calculation and the amount reported in Other Revenues (Water), Page W-4, is \$2,680. Please adjust your 2001 Public Fire Protection Service charge to include the \$2,680 undercharged in 2000. Please follow our procedure for calculating the charge in the future.
5. During our review, we noted that in Account 183 on page F-18 there is \$77,050 described as "Unamortized Debt Discount Expense." Please note that in the future this item would more appropriately be reported in Account 181, Unamortized debt discount & expense on page F-11.
6. In item number 7 of his August 25, 2000, letter (copy enclosed) to the utility, David Sheard explained that an adjustment should be made to move \$49,000 from Utility Plant in Service to Earned Surplus. We do not see this adjustment in the 2000 report. Please explain.

FINANCIAL SECTION FOOTNOTES

7. In the letter described in item number 6 above, Mr. Sheard wrote the following:

The utility reported \$90,000 described as Mill Tax in Account 421, Miscellaneous Nonoperating Income, in both 1998 and 1999. If these tax levy funds were received for interest payments associated with debt, this is the correct account. However, if the tax levy funds were received for payment of debt principal, they should be recorded in Account 200, Capital Paid by Municipality. If the tax levy funds were intended for operation and maintenance expenses, they should be recorded in Account 474, Other Water Revenues.

If the tax levies were for operation and maintenance expenses and recorded in Account 474, the utility would then have reported positive Net Operating Income in 1998 and 1999. Although positive income is the result, it is better for a utility to generate adequate income through operating revenues and not have to rely on tax levies to support operations.

You responded that the mill tax had not been designated. Please provide a detailed explanation regarding these funds in 2000 and explain what those dollars are being used for.

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,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5377.doc

Enclosures

Response received 8/29/01:

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

From: Town of Sheboygan [mailto:tofsheb@bytehead.com]

Sent: Wednesday, August 29, 2001 3:38 PM

To: Peter Leege

Subject: DWCCA-5377-PJL 2000 ANALYTICAL REVIEW

We are in receipt of your letter dated August 23, 2001, regarding the subject matter. The following are responses to your various comments.

1 Water mains and water services are assessed back to property owners.

The assessments are reflected in the "Contribution In Aid of

FINANCIAL SECTION FOOTNOTES

The assessments are reflected in the "Contribution in Aid of Construction" Account.

2 You asked for an explanation as to why there are 30% variances in some of the accounts, here are some explanations:

A/C 682.00 & 640.00 The District experienced a wash out over one of its major arterial lines next to the river. This damage was caused by storm water coming over a ravine at a high velocity. In order to slow the water down and try to prevent major washouts in the future, the District had designed and installed several check dams. We were not able to negotiate a larger easement area to make the repairs more permanent and time was of the essence.

A/C 640.00 Another reason for an increase in this account was the District needed to replace vandalized or stolen construction items such as barricades, cones, signs, etc.

A/C 650.00 The District incurred extensive utility adjustments since a major section of a County Trunk Highway was rebuilt resulting in almost every valve needing to be adjusted.

A/C 684.00 The District in December, 1999 prepaid the 2000 annual insurance premiums for the year 2000. This was not done in 2000 for 2001.

3 We note that you request Antenna income be placed in A/C 474, this will be done on the 2001 report and in the future.

4 We agree with you that the new base for Fire Protection is \$31,904.00. The shortage of \$2,680 from 2000 will be billed to the Town for payment in 2001. The new base for Fire Protection will be reflected in the 2001 Report.

5 We note that in the future you want us to place "Unamortized Debt Discount Expense" in A/C 181, we will do this starting with the 2001 report.

6 We note that you want us to move \$49,000 from "Utility Plant in Service" to "Earned Surplus". This will be done in the 2001 opening balance.

7 Mill tax is used to pay debt interest.

If you have any further questions, please do not hesitate to contact the undersigned. Please be advised that our office will be closed Friday, August 31, 2001.

Sincerely,

SANDRA L GREGER
TOWN OF SHEBOYGAN ADMINISTRATOR

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	313,038	1
Total Sales of Water	313,038	
Other Operating Revenues		
Forfeited Discounts (470)	2,241	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,241	
Total Operating Revenues	315,279	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	101,229	5
General Operating Expenses (680-690)	76,312	6
Total Operation and Maintenance Expenses	177,541	
Other Operating Expenses		
Depreciation Expense (403)	152,351	7
Amortization Expense (404)		8
Taxes (408)	4,184	9
Total Other Operating Expenses	156,535	
Total Operating Expenses	334,076	
NET OPERATING INCOME	(18,797)	

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	6	120	750	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	120	750	
Metered Sales to General Customers (461)				
Residential	896	58,159	167,906	4
Commercial	64	18,815	42,857	5
Industrial				6
Total Metered Sales to General Customers (461)	960	76,974	210,763	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		100,456	8
Other Sales to Public Authorities (464)	3	407	1,069	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	970	77,501	313,038	

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)	100,456	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)	100,456	
Forfeited Discounts (470):		
Customer late payment charges	2,241	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,241	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	41,818	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,353	3
Chemicals (630)	313	4
Supplies and Expenses (640)	26,793	5
Repairs of Water Plant (650)	20,952	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	101,229	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	39,501	8
Office Supplies and Expenses (681)	8,912	9
Outside Services Employed (682)	21,593	10
Insurance Expense (684)	6,306	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	76,312	
Total Operation and Maintenance Expenses	177,541	

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		3,742	3
PSC Remainder Assessment		442	4
Other (specify): NONE			5
Total tax expense		4,184	

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	206,620		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	220,620	0	
PUMPING PLANT			
Land and Land Rights (320)	34,120		12
Structures and Improvements (321)	245,805		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	403,032		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	682,957	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,620	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	220,620	
PUMPING PLANT				
Land and Land Rights (320)			34,120	12
Structures and Improvements (321)			245,805	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			403,032	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	682,957	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	991,166		26
Transmission and Distribution Mains (343)	5,283,973	230,127	27
Fire Mains (344)	0		28
Services (345)	685,747	39,754	29
Meters (346)	94,731	11,270	30
Hydrants (348)	455,054	39,133	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,511,671	320,284	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	902		34
Office Furniture and Equipment (372)	15,816		35
Computer Equipment (372.1)	4,180		36
Transportation Equipment (373)	40,534		37
Other General Equipment (379)	31,951	4,627	38
Other Tangible Property (390)	0		39
Total General Plant	93,383	4,627	
Total utility plant in service directly assignable	8,508,631	324,911	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	8,508,631	324,911	

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)			991,166 26
Transmission and Distribution Mains (343)			5,514,100 27
Fire Mains (344)			0 28
Services (345)			725,501 29
Meters (346)			106,001 30
Hydrants (348)			494,187 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	7,831,955
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			902 34
Office Furniture and Equipment (372)			15,816 35
Computer Equipment (372.1)			4,180 36
Transportation Equipment (373)			40,534 37
Other General Equipment (379)			36,578 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	98,010
Total utility plant in service directly assignable	0	0	8,833,542
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	8,833,542

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			6,904	6,904	1
February			7,122	7,122	2
March			8,064	8,064	3
April			7,871	7,871	4
May			7,764	7,764	5
June			8,831	8,831	6
July			9,958	9,958	7
August			8,331	8,331	8
September			6,960	6,960	9
October			7,576	7,576	10
November			7,066	7,066	11
December			8,326	8,326	12
Total for year	0	0	94,773	94,773	
Less: Measured or estimated water used in main flushing and water treatment during year				9,150	13
Less: Other utility use				2,100	14
Other utility use explanation:					15
NEW CONSTRUCTION, HYDRANT FLUSHING, FIRE DEPT DUCTS, ROAD COSTRUCTIONS AND LEAKS					
Water pumped into distribution system				83,523	16
Less: Water sold				77,501	17
Losses and unaccounted for				6,022	18
Percent unaccounted for to the nearest whole percent (%)				7%	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				452	21
Date of maximum: 6/25/2000					22
Cause of maximum:					23
flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				40	24
Date of minimum: 1/9/2000					25
Total KWH used for pumping for the year				163,700	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)	
TOWN OF SHEBOYGAN	WELL #1	500	12	25,000	Yes	1
TOWN OF SHEBOYGAN	WELL #2	740	12	170,000	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	1	2	1
Location	WELL #1	WELL# 2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	SIMMONS	LAYNE	5
Year Installed	1999	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	420	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	9
Year Installed	1999	1995	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	75	40	12
			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1987	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	172	6
Total capacity in gallons	200,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	8,087	659	0	0	8,746	1
P	D	8.000	62,698	10,413	0	0	73,111	2
P	D	12.000	82,525	1,323	0	0	83,848	3
P	D	15.000	590	0	0	0	590	4
Total Within Municipality			153,900	12,395	0	0	166,295	
Total Utility			153,900	12,395	0	0	166,295	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	873	100	0	0	973	54	1
P	1.500	20	3	0	0	23		2
P	2.000	10	0	0	0	10	1	3
P	3.000	4	0	0	0	4	3	4
Total Utility		907	103	0	0	1,010	58	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	879	137	0	0	1,016	9	1
1.000	7	4	0	0	11	0	2
1.500	20	3	0	0	23	0	3
2.000	11	0	0	0	11	0	4
3.000	7	0	0	0	7	0	5
Total:	924	144	0	0	1,068	9	

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	962	1	0	0	0	53	1,016	1
1.000	4	6	0	0	0	1	11	2
1.500	0	23	0	0	0	0	23	3
2.000	0	10	0	0	0	1	11	4
3.000	0	4	0	0	0	3	7	5
Total:	966	44	0	0	0	58	1,068	

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	332	28			360	2
Total Fire Hydrants	332	28	0	0	360	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	360
Number of distribution system valves end of year:	888
Number of distribution valves operated during year:	550

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

A/C 682.00 & 640.00 The District experienced a wash out over one of its major arterial lines next to the river. This damage was caused by storm water coming over a ravine at a high velocity. In order to slow the water down and try to prevent major washouts in the future, the District had designed and installed several check dams. We were not able to negotiate a larger easement area to make the repairs more permanent and time was of the essence.

A/C 640.00 Another reason for an increase in this account was the District needed to replace vandalized or stolen construction items such as barricades, cones, signs, etc.

A/C 650.00 The District incurred extensive utility adjustments since a major section of a County Trunk Highway was rebuilt resulting in almost every valve needing to be adjusted.

A/C 684.00 The District in December, 1999 prepaid the 2000 annual insurance premiums for the year 2000. This was not done in 2000 for 2001.

PJL

Water Mains (Page W-15)

handwritten edit note re financing of mains indicated "none" ele

Per review response: Water mains and water services are assessed back to property owners. The assessments are reflected in the "Contribution In Aid of Construction" Account.

PJL

Water Services (Page W-16)

Handwritten edit note re financing of services indicated "none". ele

per review response: Water mains and water services are assessed back to property owners. The assessments are reflected in the "Contribution In Aid of Construction" Account.

PJL
