



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SUAMICO SANITARY DISTRICT NO. 1

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

For the Year Ended: DECEMBER 31, 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: SUAMICO SANITARY DISTRICT NO. 1

Utility Address: 1011 RIVERSIDE DRIVE
P.O. BOX 37
SUAMICO, WI 54173-0037

When was utility organized? 8/2/1979

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SUSAN E. LAST

Title: DEPUTY CLERK

Office Address:

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

Telephone: (920) 434 - 0799

Fax Number: (920) 434 - 0985

E-mail Address: suamico@itol.com

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

Name: MR DAVID L MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schenckcpa.com

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

Name: MR PAUL GARVEY

Title: PRESIDENT

Office Address:

1203 BAY BREEZE COURT
SUAMICO, WI 54173

Telephone: (920) 434 - 6161

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR DAVID L MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DR

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schenckcpa.com

Date of most recent audit report: 6/2/2000

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Names of members of utility commission/committee:

MR PAUL GARVEY, PRESIDENT

MR RONALD WACH, COMMISSIONER

MR MICHAEL WHEELER, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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)	136,122	61,573	1
Operating Expenses:			
Operation and Maintenance Expense (401)	123,254	63,680	2
Depreciation Expense (403)	54,565	28,520	3
Amortization Expense (404)	0	0	4
Taxes (408)	992	574	5
Total Operating Expenses	178,811	92,774	
Net Operating Income	(42,689)	(31,201)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(42,689)	(31,201)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	148,894	139,221	9
Miscellaneous Nonoperating Income (421)	211,531	277,701	10
Total Other Income	360,425	416,922	
Total Income	317,736	385,721	
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	317,736	385,721	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	163,469	142,600	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	163,469	142,600	
Net Income	154,267	243,121	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	209,820	(33,301)	19
Balance Transferred from Income (433)	154,267	243,121	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)	364,087	209,820	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	97,778	4
INTEREST ON SPECIAL ASSESSMENTS	51,116	5
Total (Acct. 419):	148,894	
Miscellaneous Nonoperating Income (421):		
PROPERTY TAXES LEVIED FOR WATER UTILITY	211,531	6
Total (Acct. 421):	211,531	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	136,122	0	0	0	136,122	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	136,122	0	0	0	136,122	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,709,346	3,935,565	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	94,135	39,570	2
Net Utility Plant	4,615,211	3,895,995	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,593,609	1,837,905	6
Special Funds (125)	1,183,494	2,474,844	7
Total Other Property and Investments	2,777,103	4,312,749	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	320,135	175,952	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,251	14,315	11
Other Accounts Receivable (143)	0	276,548	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,665	746	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,192	972	16
Other Current and Accrued Assets (170)		27,625	17
Total Current and Accrued Assets	350,243	496,158	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	7,742,557	8,704,902	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	364,087	209,820	23
Total Proprietary Capital	364,087	209,820	
LONG-TERM DEBT			
Bonds (221)	3,500,000	3,675,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,500,000	3,675,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	160,386	1,171,182	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	51,273	115,683	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	211,659	1,286,865	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,666,811	3,533,217	38
Total Liabilities and Other Credits	7,742,557	8,704,902	

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)	4,561,578	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)	147,768				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,709,346	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	94,135	0	0	0	9
Total Accumulated Provision	94,135	0	0	0	
Net Utility Plant	4,615,211	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	39,570				39,570	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,565				54,565	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	54,565	0	0	0	54,565	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	94,135	0	0	0	94,135	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

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

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$750,000 GENERAL OBLIGATION PROMISSOR	07/15/1998	10/15/2008	5.25%	600,000	1
\$3,000,000 GENERAL OBLIGATION PROMISSC	03/15/1999	09/01/2009	4.42%	2,900,000	2
Total Bonds (Account 221):				3,500,000	

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)					
\$750,000 BOND ISSUE	8,859	32,485	33,469	7,875	1
\$3,000,000 BOND ISSUE	106,824	130,984	194,410	43,398	2
Subtotal	115,683	163,469	227,879	51,273	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	115,683	163,469	227,879	51,273	

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	3,533,217	0	0	0	0	3,533,217	1
Add credits during year:							
For Services	40,602					40,602	2
For Mains						0	3
Other (specify):							
ADJUSTMENT FROM PRIOR YEAR	92,992					92,992	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,666,811	0	0	0	0	3,666,811	
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 ASSESSMENT RECEIVABLE	1,593,609	2
Total (Acct. 124):	1,593,609	
Special Funds (125):		
1998 BOND FUND	404,702	3
1999 BOND FUND	778,792	4
Total (Acct. 125):	1,183,494	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,251	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	25,251	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON TAX ROLL	3,665	13
Total (Acct. 145):	3,665	
Prepayments (165):		
PREPAID INSURANCE	1,192	14
Total (Acct. 165):	1,192	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,291,234	0	0	0	3,291,234	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	66,852	0	0	0	66,852	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,600,014	0	0	0	3,600,014	6
Other (specify):						0 7
Average Net Rate Base	(375,632)	0	0	0	(375,632)	
Net Operating Income	(42,689)	0	0	0	(42,689)	8
Net Operating Income as a percent of Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	N/A

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	286,953	3
Other (Specify):		4
Total Average Proprietary Capital	286,953	
Net Income		
Net Income	154,267	5
Percent Return on Proprietary Capital	53.76%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 232 - Decrease is due to paying large invoices in 2000 to contractors for construction work completed at the end on 1999.

Net Utility Plant (Page F-06)

Construction in progress at 12/31/00 consists of the following:

2000 construction	147,768
-------------------	---------

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

The adjustment of \$92,992 represents additional assessments accrued during the 1999 audit for the phase I project. The plant additions reported in section w were actually assessed and recorded in contributed capital in 1999.

Return on Rate Base Computation (Page F-19)

Negative average rate base due to a large amount of additions in 2000 receiving half credit for this calculation while the contributed capital was recorded as of December 31, 1999.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 9, 2001

Mrs. Susan E. Last, Deputy Clerk
Suamico Sanitary District #1
1011 Riverside Drive
P.O. Box 37
Suamico, WI 54173-0037

2000 Analytical Review DWCCA-5795-PJL

Dear Mrs. Last:

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. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), or return on net investment in meters charged to sewer department, (Account 474). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.
2. During our review, we noted 447 services reported in use on the Water Services schedule, but only 282 customers are reported on page W-2. Please provide the number of services which are not in use, and report them in the "not in use" column of the Water Services schedule in the future, or otherwise explain why there are significantly more services than customers.
3. It is our understanding that the \$277,701 reported on page F-2 in the 1999 annual report and the \$211,531 reported in 2000 in Account 421, Miscellaneous Nonoperating Income relates to the receipt of a property tax levy used for the purpose of paying principal and interest expense owed by the utility. Please note that receipts of a sanitary district resulting from taxes levied upon taxable property in the district and used for the purpose of paying bond principal should be recorded in Account 200, Capital Paid in by Municipality. It is appropriate to record the receipt of taxes levied for the purpose of paying interest in Account 421.

Please record and submit to us a copy of an adjusting journal entry to

FINANCIAL SECTION FOOTNOTES

reclassify the portion of the tax levy received for the purpose of paying principal from Account 216, Unappropriated Earned Surplus to Account 200.

4. 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 \$8,388 (overcharge)(see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$5,363 (undercharge) for that year. Please confirm that you will adjust your 2001 Public Fire Protection Service charge to account for the total \$3,025 overcharge from 2000 and 1999. Please follow our procedure for calculating the charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5795.doc

Enclosures
*****8

Peter J.Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs
610 North Whitney Way
Madison, WI 53707-7854

Dear Mr. Leege:

The Suamico Sanitary District requested that I respond to your letter (DWCCA-5795-PJL) regarding their 2000 annual report.

1. The sewer utility quarterly charges are not based on water consumption but rather a fixed fee each quarter.
2. On the printed copy of the PSC report that I have, the number of services report in schedule W-16 at December 31, 2000 totaled 758 with the number of utility owned services not in use reported as 311.

~~3. The Sanitary District's tax levy for the water utility is only partially~~

FINANCIAL SECTION FOOTNOTES

3. The Sanitary District's tax levy for the water utility is only partially used to pay debt service costs related to non-assessable plant of the utility. A significant portion of the debt service payments due by the District are actually financed by assessments received from property taxes. The remaining tax levy for the water utility is used to fund planning for future development of the water system. The tax levy funds are segregated in separate cash accounts to monitor activity. At December 31, 2000, the available cash balance from taxes totaled \$523,555.26 (includes interest earned on the available cash and investments). We are currently working to determine the principal portion of the debt service payments made in 2000 to reclassify to account 200 Capital Paid in by Municipality. The adjustment will be reported to in the District's 2001 annual report.

4. The Town of Suamico requires that the Sanitary District provide the public fire protection charge for the upcoming year when the Town is developing the budget. The actual charge based is not known until late in the Sanitary District's fiscal year when total hydrants added is known. The public fire protection service charge to the Town is then adjusted. The Sanitary District will adjust the public fire protection overcharge in 2001.

If you need further clarification, please feel free to contact me at (920) 455-4114.

Sincerely,

David L. Maccoux, Shareholder
Schenck SC

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	136,067	1
Total Sales of Water	136,067	
Other Operating Revenues		
Forfeited Discounts (470)	55	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	55	
Total Operating Revenues	136,122	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	47,256	5
General Operating Expenses (680-690)	75,998	6
Total Operation and Maintenance Expenses	123,254	
Other Operating Expenses		
Depreciation Expense (403)	54,565	7
Amortization Expense (404)		8
Taxes (408)	992	9
Total Other Operating Expenses	55,557	
Total Operating Expenses	178,811	
NET OPERATING INCOME	(42,689)	

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	8	37	727	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	37	727	
Metered Sales to General Customers (461)				
Residential	258	14,596	64,499	4
Commercial	23	1,970	8,182	5
Industrial	1	4,174	12,672	6
Total Metered Sales to General Customers (461)	282	20,740	85,353	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		49,105	8
Other Sales to Public Authorities (464)	5	158	882	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	296	20,935	136,067	

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)	49,105	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)	49,105	
Forfeited Discounts (470):		
Customer late payment charges	55	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	55	
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)	31,689	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,652	3
Chemicals (630)	4,250	4
Supplies and Expenses (640)	1,550	5
Repairs of Water Plant (650)	2,809	6
Transportation Expenses (660)	1,306	7
Total Plant Operation and Maintenance Expenses	47,256	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	19,535	8
Office Supplies and Expenses (681)	2,821	9
Outside Services Employed (682)	43,784	10
Insurance Expense (684)	4,180	11
Employees Pensions and Benefits (686)	5,678	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	75,998	
 Total Operation and Maintenance Expenses	123,254	

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		846	3
PSC Remainder Assessment		146	4
Other (specify): NONE			5
Total tax expense		992	

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)	25,010		4
Structures and Improvements (311)	276,402	2,505	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	140,474		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	849		11
Total Source of Supply Plant	442,735	2,505	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,000	464	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	25,000	464	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,000		23
Total Water Treatment Plant	2,000	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			25,010 4
Structures and Improvements (311)			278,907 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			140,474 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			849 11
Total Source of Supply Plant	0	0	445,240
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			15,000 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			10,464 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	25,464
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,000 23
Total Water Treatment Plant	0	0	2,000
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0	823,545	26
Transmission and Distribution Mains (343)	1,245,713	1,385,399	27
Fire Mains (344)	0		28
Services (345)	168,658	147,469	29
Meters (346)	48,229	48,175	30
Hydrants (348)	76,675	98,662	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,539,275	2,503,250	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	130		35
Computer Equipment (372.1)	11,000	32,844	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	750	1,625	38
Other Tangible Property (390)	0		39
Total General Plant	11,880	34,469	
Total utility plant in service directly assignable	2,020,890	2,540,688	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,020,890	2,540,688	

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)			823,545 26
Transmission and Distribution Mains (343)			2,631,112 27
Fire Mains (344)			0 28
Services (345)			316,127 29
Meters (346)			96,404 30
Hydrants (348)			175,337 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	4,042,525
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			130 35
Computer Equipment (372.1)			43,844 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,375 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	46,349
Total utility plant in service directly assignable	0	0	4,561,578
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	4,561,578

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			1,568	1,568	1
February			1,734	1,734	2
March			2,286	2,286	3
April			2,277	2,277	4
May			2,203	2,203	5
June			2,221	2,221	6
July			3,474	3,474	7
August			3,076	3,076	8
September			2,481	2,481	9
October			2,721	2,721	10
November			2,480	2,480	11
December			2,973	2,973	12
Total for year	0	0	29,494	29,494	
Less: Measured or estimated water used in main flushing and water treatment during year				885	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				28,609	16
Less: Water sold				20,935	17
Losses and unaccounted for				7,674	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
Flushing new water mains during and after construction. Testing new elevated water tower and unmetered sales to new home contractors.					
Actions: Water tower is complete and operating. Water main construction will continue.					
Maximum gallons pumped by all methods in any one day during reporting year				228	21
Date of maximum: 4/13/2000					22
Cause of maximum:					23
Flushing chlorine from water main					
Minimum gallons pumped by all methods in any one day during reporting year				41	24
Date of minimum: 1/12/2000					25
Total KWH used for pumping for the year				56,791	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: N/A					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PUMP HOUSE #2	FM 498	600	8	288,000	Yes	1
PUMP HOUSE #3	MG 177	900	12	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL HOUSE 2	WELL HOUSE 3	1
Location	3097 BOWLING GREEN LN	2881 SAGEWOOD WAY	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GOULDS	GOULDS	5
Year Installed	1998	1998	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	500	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U S MOTORS	10
Year Installed	1998	1998	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER 1	WELL HOUSE 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	2000	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	192	192	6
Total capacity in gallons	500,000	7,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	12
Is a corrosion control chemical used (yes, no)?		N	13
Is water fluoridated (yes, no)?		N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	3,857	3,254	0	0	7,111	1
P	D	8.000	22,295	18,466	0	0	40,761	2
P	D	10.000	15,217	10,305	0	0	25,522	3
P	D	12.000	764	6,452	0	0	7,216	4
Total Within Municipality			42,133	38,477	0	0	80,610	
Total Utility			42,133	38,477	0	0	80,610	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	376	326	0	11	713	300	1
P	1.500	14	28	0	0	42	11	2
P	2.000	13	1	0	(11)	3	0	3
Total Utility		403	355	0	0	758	311	

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)	
0.750	277	288	0	0	565	0	1
1.000	10	4	0	0	14	0	2
1.500	0	1			1	0	3
2.000	2	1	0	0	3	0	4
Total:	289	294	0	0	583	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	367	15	0	4	0	179	565	1
1.000	3	7	1	1	1	1	14	2
1.500						1	1	3
2.000		1	1	1	0		3	4
Total:	370	23	2	6	1	181	583	

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	79	71			150	2
Total Fire Hydrants	79	71	0	0	150	
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:	150
Number of distribution system valves end of year:	268
Number of distribution valves operated during year:	250

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accounts 600, 620, 630, 680, 686 - Increase in expenses due to significant increase in number of customers, additional administrative time spent on water projects and additional water pumped during 2000.

Account 682 - Increase in outside services due to the following:

- * Costs associated with litigation on contractor default for the phase I water system project which was completed in 2000.
 - * Costs incurred in 2000 to determine feasibility of joining the Central Water Authority project.
 - * Costs incurred in planning for the future water plant.
 - * \$15,015 is included for engineering fees that were incurred in 1999 for a Phase II water project that was cancelled in 2000.
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Water Utility Plant in Service (Page W-08)

Account 342 - New elevated water tower was placed in service in 2000. Financed through debt.

Account 372.1 - A telemetry system was added in 2000 financed through debt.

Water Mains (Page W-15)

Watermain additions were financed through special assessments levied on benefiting property owners based on the contract bid price which approximated actual project costs incurred.

Water Services (Page W-16)

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

The adjustment to one and two inch services is to record the actual number on hand per utility count.

Meters (Page W-17)

there were no meters tested during the year as all meters are new or only a year old and were certified by the manufacturer as being tested.
