



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

Principal Office: 72 PARK AVE
P.O. BOX 956
SHEBOYGAN, WI 53082-0956

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: CITY OF SHEBOYGAN WATER UTILITY

Utility Address: 72 PARK AVE
P.O. BOX 956
SHEBOYGAN, WI 53082-0956

When was utility organized? 7/15/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOE TRUEBLOOD

Title: SUPERINTENDENT

Office Address:

72 PARK AVENUE
P.O. BOX 956

Telephone: (920) 459 - 3800 EXT 3805

Fax Number: (920) 459 - 4325

E-mail Address: jtrueblood@yahoo.com

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: MR. GERALD R VAN DE KREEKE CPA

Title: PRESIDENT

Office Address:

1530 S 12TH ST
SHEBOYGAN, WI 53081

Telephone: (920) 458 - 4351

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. JOHN A KNEPEL CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH ST SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 3/9/2001

Period covered by most recent audit: 01/01/99-12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR JOE TRUEBLOOD

Title: SUPERINTENDENT

Office Address:

72 PARK AVE
P.O. BOX 956
SHEBOYGAN, WI 53082-0956

Telephone: (920) 459 - 3800 EXT 3805

Fax Number: (920) 459 - 4325

E-mail Address: jtrueblood@yahoo.com

Name of utility commission/committee: Sheboygan Board of Water Commisioners

Names of members of utility commission/committee:

- MR ALLAN J HENDRICKSON, ENG, MEMBER
- MR MICHAEL J SCHROEDER, SECRETARY
- MR GERALD R VAN DE KREEKE, CPA, PRESIDENT

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:

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)	4,519,157	4,276,815	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,363,627	2,317,942	2
Depreciation Expense (403)	491,017	475,908	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	639,700	627,832	5
Total Operating Expenses	3,494,344	3,421,682	
Net Operating Income	1,024,813	855,133	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,024,813	855,133	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	167,244	127,083	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	167,244	127,083	
Total Income	1,192,057	982,216	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,192,057	982,216	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	121,371	128,262	14
Amortization of Debt Discount and Expense (428)	901	901	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	122,272	129,163	
Net Income	1,069,785	853,053	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,831,791	14,975,559	20
Balance Transferred from Income (433)	1,069,785	853,053	21
Miscellaneous Credits to Surplus (434)	3,324	3,179	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	16,904,900	15,831,791	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTED FUNDS AND WATERMAIN ASSESSMENTS DUE	167,244	5
Total (Acct. 419):	167,244	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AMOUNT EXPENSED IN 1998, 1999 FOR ANTICIPATED PMT IN 2000 NOT PAID	3,324	9
Total (Acct. 434):	3,324	
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	4,519,157	0	0	0	4,519,157	1	
Less: interdepartmental sales	0	0	0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	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	417				417	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	4,518,740	0	0	0	4,518,740		

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,300,295	9,165	1,309,460	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	98,486	1,018	99,504	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	10,183	(10,183)	0	18
All other accounts			0	19
Total Payroll	1,408,964	0	1,408,964	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	27,972,497	27,202,268	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,939,334	6,643,755	2
Net Utility Plant	21,033,163	20,558,513	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	21,033,163	20,558,513	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,974,526	840,686	8
Special Funds (125-128)	1,232,902	1,220,397	9
Total Other Property and Investments	3,207,428	2,061,083	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	912,439	1,249,874	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	589,107	629,825	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	271,576	246,141	18
Materials and Supplies (151-163)	119,957	143,507	19
Prepayments (165)	18,219	10,816	20
Interest and Dividends Receivable (171)	27,167	17,727	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	1,939,015	2,298,440	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,828	9,729	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	8,828	9,729	
Total Assets and Other Debits	26,188,434	24,927,765	

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)	1,640,701	1,640,701	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	16,904,900	15,831,791	28
Total Proprietary Capital	18,545,601	17,472,492	
LONG-TERM DEBT			
Bonds (221-222)	1,600,000	1,700,000	29
Advances from Municipality (223)	22,846	22,846	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,622,846	1,722,846	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	218,619	96,329	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	566,875	560,553	36
Interest Accrued (237)	24,446	25,913	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	5,182	8,675	41
Total Current and Accrued Liabilities	815,122	691,470	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	774,975	766,275	47
Miscellaneous Operating Reserves (265)	350,309	369,546	48
Total Operating Reserves	1,125,284	1,135,821	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,079,581	3,905,136	49
Total Liabilities and Other Credits	26,188,434	24,927,765	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	27,665,701	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	306,796				7
Total Utility Plant	27,972,497	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,939,334	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,939,334	0	0	0	
Net Utility Plant	21,033,163	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	6,643,755				6,643,755	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	491,017				491,017	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	46,357				46,357	6
Accruals charged other						7
accounts (specify):						8
VEHICLE & EQUIPMENT EXPENSE	29,920				29,920	9
Salvage	8,347				8,347	10
Other credits (specify):						11
					0	12
Total credits	575,641	0	0	0	575,641	13
Debits during year						14
Book cost of plant retired	278,067				278,067	15
Cost of removal	1,995				1,995	16
Other debits (specify):						17
NONE	0				0	18
Total debits	280,062	0	0	0	280,062	19
Balance End of Year	6,939,334	0	0	0	6,939,334	20
						21
						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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	119,957	143,507 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	119,957	143,507

**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)				
1,205,000 issue 11-15-90	901	181	8,828	1
Total			8,828	
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	1,640,701	1
Changes during year (explain):		2
Balance end of year	<u><u>1,640,701</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.25%	775,000	1
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.77%	825,000	2
Total Bonds (Account 221):				1,600,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,600,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Water main to UW Sheboygan	11/15/1963	00/00/0000	0.00%	22,846	1
Total for Account 223				22,846	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	560,553	1
Accruals:		
Charged water department expense	639,699	2
Charged electric department expense		3
Charged sewer department expense	18,685	4
Other (explain):		
NONE		5
Total Accruals and other credits	658,384	
Taxes paid during year:		
County, state and local taxes	560,553	6
Social Security taxes	86,085	7
PSC Remainder Assessment	5,424	8
Other (explain):		
NONE		9
Total payments and other debits	652,062	
Balance end of year	566,875	

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)					
1989 WATER UTILITY REVENUE BONDS \$775000	10,242	59,514	60,263	9,493	1
1990 WATER UTILITY REVENUE BONDS \$825,000	15,671	61,857	62,575	14,953	2
Subtotal	25,913	121,371	122,838	24,446	
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	25,913	121,371	122,838	24,446	

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	3,905,136	0	0	0	0	3,905,136	1
Add credits during year:							
For Services						0	2
For Mains	174,445					174,445	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,079,581	0	0	0	0	4,079,581	
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):		
APPROPRIATED	1,974,526	2
Total (Acct. 124):	1,974,526	
Sinking Funds (125):		
BOND REDEMPTION FUND	307,930	3
Total (Acct. 125):	307,930	
Depreciation Fund (126):		
DEPRECIATION FUND FOR BOND REDEMPTION	150,000	4
Total (Acct. 126):	150,000	
Other Special Funds (128):		
EMPLOYEE INVESTMENT IN ICMA & WI DEFERRED COMP	774,972	5
Total (Acct. 128):	774,972	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	589,107	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	589,107	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)	
Receivables from Municipality (145):		
RECEIVABLES FOR WATERMAIN ASSESSMENTS, CHARGES ASSOCIATED WITH BILLIN	271,576	16
Total (Acct. 145):	271,576	
Prepayments (165):		
PREPAID INSURANCE AND MISCELLANEOUS	18,219	17
Total (Acct. 165):	18,219	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
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	27,367,690	0	0	0	27,367,690	1	
Materials and Supplies	131,732	0	0	0	131,732	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	6,791,544	0	0	0	6,791,544	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	3,992,358	0	0	0	3,992,358	6	
Other (specify):						0	7
Average Net Rate Base	16,715,520	0	0	0	16,715,520		
Net Operating Income	1,024,813	0	0	0	1,024,813	8	
Net Operating Income as a percent of Average Net Rate Base							
	6.13%	N/A	N/A	N/A	6.13%		

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	1,640,701	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	16,368,345	3
Other (Specify):		4
Total Average Proprietary Capital	18,009,046	
Net Income		
Net Income	1,069,785	5
Percent Return on Proprietary Capital	5.94%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

- 228' of 6" main in S 11th St from Sunnyside Ave to the south.
 - 1,206" of 6" main in North Field Meadows Subdivision.
 - 650' of 8" main in Melanie Ct north and south of Tivoli Lane.
 - 246' of 8" main in Fox Meadows 5th Addition.
 - 836' of 8" main in South Taylor Dr East Frontage Rd.
 - 945' of 8" main in North Field Meadows Subdivision.
 - 409' of 12" main in Fox Meadows 5th Addition.
 - 162' of 12" main in South Taylor Dr south of New Jersey Ave.
 - 3,310' of 12" main in North Field Meadows Subdivision.
-

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Account 434 Miscellaneous Credit to Surplus due to amounts expensed in 1998 and 1999 for anticipated payment in 2000. The \$3,324 was not paid in 2000 and therefore this amount was credited back to unappropriated surplus.

Account 419 Interest & Dividend Income increase due to increase in appropriated funds due to anticipated watermain projects that were cancelled in 2000.

Net Utility Plant (Page F-07)

Account 107 Construction in Progress increase due to Georgia Ave Booster Station upgrade started in 2000, but not completed. This project will be complete in 2001.

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 124 Appropriated Funds increase due to anticipated watermain projects that were cancelled in 2000 and funds were not spent.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. Joe Trueblood, Superintendent
Sheboygan Water Utility
72 Park Avenue
P.O. Box 956
Sheboygan, WI 53081-0956

2000 Analytical Review DWCCA-5370-ELE

Dear Mr. Trueblood:

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

On page W-19, there were two additions to size 6-inch meters this year, for a year-end balance of eight 6-inch meters. All of these meters appear to be in use, but none were tested. Wis. Admin. Code § 185.76 requires that all meters 6-inch or larger that are in use are to be tested annually. Please make every effort to test your 6-inch meters or provide a schedule note explanation of why they are not tested.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5370.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,432,335	1
Total Sales of Water	4,432,335	
Other Operating Revenues		
Forfeited Discounts (470)	23,604	2
Miscellaneous Service Revenues (471)	19,739	3
Rents from Water Property (472)	13,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	29,979	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	86,822	
Total Operating Revenues	4,519,157	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	4,761	8
Pumping Expenses (620-633)	467,416	9
Water Treatment Expenses (640-652)	599,969	10
Transmission and Distribution Expenses (660-678)	516,807	11
Customer Accounts Expenses (901-905)	130,372	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	644,302	14
Total Operation and Maintenance Expenses	2,363,627	
Other Operating Expenses		
Depreciation Expense (403)	491,017	15
Amortization Expense (404-407)		16
Taxes (408)	639,700	17
Total Other Operating Expenses	1,130,717	
Total Operating Expenses	3,494,344	
NET OPERATING INCOME	1,024,813	

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	78	7	1
Commercial	14	5,122	451	2
Industrial	1	231	203	3
Total Unmetered Sales to General Customers (460)	16	5,431	661	
Metered Sales to General Customers (461)				
Residential	16,827	1,043,271	1,284,939	4
Commercial	1,506	430,945	395,456	5
Industrial	261	2,815,179	1,723,780	6
Total Metered Sales to General Customers (461)	18,594	4,289,395	3,404,175	
Private Fire Protection Service (462)	240		34,260	7
Public Fire Protection Service (463)	3		454,034	8
Other Sales to Public Authorities (464)	138	63,837	56,730	9
Sales to Irrigation Customers (465)	7	6,000	15,824	10
Sales for Resale (466)	2	1,077,939	466,651	11
Interdepartmental Sales (467)				12
Total Sales of Water	19,000	5,442,602	4,432,335	

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)	
KOHLER	TAYLOR DR & ERIE AVE	462,815	209,218	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 28	615,124	257,433	2
Total		1,077,939	466,651	

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)	408,165	1
Wholesale fire protection billed	45,389	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	480	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	454,034	
Forfeited Discounts (470):		
Customer late payment charges	23,604	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	23,604	
Miscellaneous Service Revenues (471):		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & MAIN REPAIR, SERVICE REPAIR	19,739	7
Total Miscellaneous Service Revenues (471)	19,739	
Rents from Water Property (472):		
RENTAL INCOME FROM RENTAL OF GEORGIA AVE FOR CELLULAR PHONE TOWER	13,500	8
Total Rents from Water Property (472)	13,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	29,979	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	29,979	
Amortization of Construction Grants (475):		
NONE		12
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	431	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	430	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	3,900	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	4,761	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	18,169	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	280,743	17
Pumping Labor and Expenses (624)	127,371	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	16,749	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	8,744	22
Maintenance of Structures and Improvements (631)	9,298	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	6,342	25
Total Pumping Expenses	467,416	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	24,015	26
Chemicals (641)	129,591	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	289,522	28
Miscellaneous Expenses (643)	40,995	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	11,374	31
Maintenance of Structures and Improvements (651)	60,194	32
Maintenance of Water Treatment Equipment (652)	44,278	33
Total Water Treatment Expenses	599,969	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	30,519	34
Storage Facilities Expenses (661)	14,697	35
Transmission and Distribution Lines Expenses (662)	52,958	36
Meter Expenses (663)	36,780	37
Customer Installations Expenses (664)	39,926	38
Miscellaneous Expenses (665)	128,788	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	28,690	41
Maintenance of Structures and Improvements (671)	2,808	42
Maintenance of Distribution Reservoirs and Standpipes (672)	16,546	43
Maintenance of Transmission and Distribution Mains (673)	109,454	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	149	46
Maintenance of Meters (676)	40,603	47
Maintenance of Hydrants (677)	14,889	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	516,807	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	17,623	50
Meter Reading Labor (902)	35,939	51
Customer Records and Collection Expenses (903)	76,393	52
Uncollectible Accounts (904)	417	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	130,372	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	150,558	56
Office Supplies and Expenses (921)	5,992	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	30,390	59
Property Insurance (924)	24,574	60
Injuries and Damages (925)	72,371	61
Employee Pensions and Benefits (926)	330,958	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	20,153	65
Rents (931)	0	66
Maintenance of General Plant (932)	9,306	67
Total Administrative and General Expenses	644,302	
 Total Operation and Maintenance Expenses	 2,363,627	

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		566,875	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF COST IS CHARGED TO SEWER UTILITY	18,685	2
Net property tax equivalent		548,190	
Social Security		86,085	3
PSC Remainder Assessment		5,425	4
Other (specify): NONE			5
Total tax expense		639,700	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204278				3
County tax rate	mills		6.490683				4
Local tax rate	mills		9.337432				5
School tax rate	mills		12.005235				6
Voc. school tax rate	mills		1.709772				7
Other tax rate - Local	mills		0.361060				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.108460				10
Less: state credit	mills		1.977966				11
Net tax rate	mills		28.130494				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.337432				14
Combined School Tax Rate	mills		13.715007				15
Other Tax Rate - Local	mills		0.361060				16
Total Local & School Tax	mills		23.413499				17
Total Tax Rate	mills		30.108460				18
Ratio of Local and School Tax to Total	dec.		0.777639				19
Total tax net of state credit	mills		28.130494				20
Net Local and School Tax Rate	mills		21.875356				21
Utility Plant, Jan. 1	\$	27,202,269	27,202,269				22
Materials & Supplies	\$	143,507	143,507				23
Subtotal	\$	27,345,776	27,345,776				24
Less: Plant Outside Limits	\$	880,750	880,750				25
Taxable Assets	\$	26,465,026	26,465,026				26
Assessment Ratio	dec.		0.979174				27
Assessed Value	\$	25,913,865	25,913,865				28
Net Local & School Rate	mills		21.875356				29
Tax Equiv. Computed for Current Year	\$	566,875	566,875				30
Tax Equivalent per 1994 PSC Report	\$	560,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	566,875					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	656,259		7
Wells and Springs (314)	0		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	656,259	0	
PUMPING PLANT			
Land and Land Rights (320)	2,475		12
Structures and Improvements (321)	275,751	17,003	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	115,102		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,210,828		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	654,436		20
Total Pumping Plant	2,258,592	17,003	
WATER TREATMENT PLANT			
Land and Land Rights (330)	13,330		21
Structures and Improvements (331)	1,672,360		22
Water Treatment Equipment (332)	2,179,512	109,932	23
Total Water Treatment Plant	3,865,202	109,932	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	31,988		24
Structures and Improvements (341)	756,980		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)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			656,259	7
Wells and Springs (314)			0	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	656,259	
PUMPING PLANT				
Land and Land Rights (320)			2,475	12
Structures and Improvements (321)			292,754	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			115,102	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,210,828	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			654,436	20
Total Pumping Plant	0	0	2,275,595	
WATER TREATMENT PLANT				
Land and Land Rights (330)			13,330	21
Structures and Improvements (331)			1,672,360	22
Water Treatment Equipment (332)	181,987		2,107,457	23
Total Water Treatment Plant	181,987	0	3,793,147	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			31,988	24
Structures and Improvements (341)			756,980	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	999,789		26
Transmission and Distribution Mains (343)	14,099,137	387,259	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,725,161	67,256	30
Hydrants (348)	1,358,766	40,538	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	18,971,821	495,053	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	498,829	900	34
Office Furniture and Equipment (391)	34,372	150	35
Computer Equipment (391.1)	179,351	21,989	36
Transportation Equipment (392)	194,267		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	183,473	3,062	39
Laboratory Equipment (395)	18,649		40
Power Operated Equipment (396)	148,402	156,000	41
Communication Equipment (397)	60,462		42
SCADA Equipment (397.1)	0	70,000	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,317,805	252,101	
Total utility plant in service directly assignable	27,069,679	874,089	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	27,069,679	874,089	

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)			999,789 26
Transmission and Distribution Mains (343)	3,257		14,483,139 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)	28,199		1,764,218 30
Hydrants (348)	4,582		1,394,722 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	36,038	0	19,430,836
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			499,729 34
Office Furniture and Equipment (391)	2,543		31,979 35
Computer Equipment (391.1)	13,986		187,354 36
Transportation Equipment (392)			194,267 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			186,535 39
Laboratory Equipment (395)	661		17,988 40
Power Operated Equipment (396)	42,852		261,550 41
Communication Equipment (397)			60,462 42
SCADA Equipment (397.1)			70,000 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	60,042	0	1,509,864
Total utility plant in service directly assignable	278,067	0	27,665,701
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	278,067	0	27,665,701

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	278,212	2.00%	13,125	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	278,212		13,125	
PUMPING PLANT				
Structures and Improvements (321)	124,073	2.43%	6,907	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	40,674	3.45%	3,971	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	416,724	3.33%	40,321	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	198,786	3.33%	21,793	15
Total Pumping Plant	780,257		72,992	
WATER TREATMENT PLANT				
Structures and Improvements (331)	936,559	2.50%	41,809	16
Water Treatment Equipment (332)	708,291	3.24%	69,449	17
Total Water Treatment Plant	1,644,850		111,258	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	161,768	2.22%	16,805	18
Distribution Reservoirs and Standpipes (342)	392,619	1.82%	18,196	19
Transmission and Distribution Mains (343)	1,893,666	0.93%	132,908	20
Fire Mains (344)	0	0.00%		21
Services (345)	0	0.00%		22
Meters (346)	556,634	5.00%	87,243	23
Hydrants (348)	246,295	1.57%	21,615	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	3,250,982		276,767	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					291,337	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	291,337	
321					130,980	8
322					0	9
323					44,645	10
324					0	11
325					457,045	12
326					0	13
327					0	14
328					220,579	15
	0	0	0	0	853,249	
331					978,368	16
332	181,987				595,753	17
	181,987	0	0	0	1,574,121	
341					178,573	18
342					410,815	19
343	3,257				2,023,317	20
344					0	21
345					0	22
346	28,199		2,132		617,810	23
348	4,582	1,995	215		261,548	24
349					0	25
	36,038	1,995	2,347	0	3,492,063	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	121,454	2.27%	11,136	26
Office Furniture and Equipment (391)	22,090	5.88%	1,951	27
Computer Equipment (391.1)	147,777	25.00%	27,423	28
Transportation Equipment (392)	130,697	10.56%	14,089	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	107,048	6.25%	11,563	31
Laboratory Equipment (395)	11,315	5.88%	1,077	32
Power Operated Equipment (396)	89,516	6.07%	15,831	33
Communication Equipment (397)	59,557	9.09%	904	34
SCADA Equipment (397.1)	0	25.00%	8,750	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	<u>689,454</u>		<u>92,724</u>	
Total accum. prov. directly assignable	<u>6,643,755</u>		<u>566,866</u>	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>6,643,755</u></u>		 <u><u>566,866</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					132,590	26
391	2,543				21,498	27
391.1	13,986				161,214	28
392					144,786	29
393					0	30
394					118,611	31
395	661				11,731	32
396	42,852		6,000	428	68,923	33
397					60,461	34
397.1					8,750	35
398					0	36
399					0	37
	60,042	0	6,000	428	728,564	
	278,067	1,995	8,347	428	6,939,334	
					0	38
	278,067	1,995	8,347	428	6,939,334	

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		474,590		474,590	1
February		464,540		464,540	2
March		506,249		506,249	3
April		468,650		468,650	4
May		491,012		491,012	5
June		537,614		537,614	6
July		528,938		528,938	7
August		613,457		613,457	8
September		529,152		529,152	9
October		503,803		503,803	10
November		452,657		452,657	11
December		409,746		409,746	12
Total for year	0	5,980,408	0	5,980,408	
Less: Measured or estimated water used in main flushing and water treatment during year				135,327	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				5,845,081	16
Less: Water sold				5,442,602	17
Losses and unaccounted for				402,479	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 15%, 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				22,138	21
Date of maximum: 8/24/2000					22
Cause of maximum:					23
SUMMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				9,193	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				6,966,548	26
If water is purchased: Vendor Name: None					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

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)	
LAKE MICHIGAN	1	2,100	30	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	25	20	3

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	EIGHT EMERGENCY GENERATOR		FIVE	1
Location	72A PARK AVE LOW LIFT	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	2
Purpose	P	S	P	3
Destination	T	D	D	4
Pump Manufacturer	PEERLESS	NOT AVAILABLE	ALLIS CHALMERS	5
Year Installed	1991	1971	1972	6
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	13,200	2,080	10,000	8
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	KOHLER	IDEAL	9 10
Year Installed	1991	1971	1972	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	200	290	700	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	FOUR	FOUR GEORGIA	NINE	14
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	72A PARK AVE LOW LIFT	15
Purpose	S	B	P	16
Destination	D	D	T	17
Pump Manufacturer	ALLIS CHALMERS	PEERLESS	ALLIS CHALMERS	18
Year Installed	1990	2000	1959	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	10,069	2,600	9,000	21
Pump Motor or Standby Engine Mfr	CATERPILLAR	GM	ALLIS CHALMERS	22 23
Year Installed	1990	2000	1959	24
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	25
Horsepower	700	100	150	26

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	ONE	ONE EE	ONE GEO	1
Location	72A PARK AVE HIGH LIFT	4200 COUNTY RD OK	2935 GEORGIA AVE	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	DEMING	ALLIS CHALMERS	5
Year Installed	1990	1999	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	10,069	350	1,040	8
Pump Motor or Standby Engine Mfr	U S MOTOR	CRANE	U S ELECTRIC	9 10
Year Installed	1990	1999	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	700	20	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ONE WILGUS	SEVEN	SIX	14
Location	WILGUS & TAYLOR	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	15
Purpose	B	S	P	16
Destination	D	T	T	17
Pump Manufacturer	SIEMANS ALLIS	DE LAVAL	ALLIS CHALMERS	18
Year Installed	1986	1931	1973	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	250	8,400	6,500	21
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	CUMMINS	LOUIS ALLIS	22 23
Year Installed	1986	1991	1973	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	7	200	150	26

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	TEN	THREE	THREE GAS	1
Location	2A PARK AVE WASH PUMP	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	2
Purpose	P	P	S	3
Destination	T	D	D	4
Pump Manufacturer	ALLIS CHALMERS	DE LAVAL	DE LAVAL	5
Year Installed	1959	1951	1951	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,200	6,800	6,800	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ELECTRIC MACHINERY	CATERPILLAR	9 10
Year Installed	1959	1951	1990	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	100	350	400	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	THREE GEORGIA	THREE WILGUS	TWO	14
Location	2935 GEORGIA AVE	WILGUS AND TAYLOR	72A PARK AVE HIGH LIFT	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	WORTHINGTON	18
Year Installed	1971	1986	1937	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,040	1,500	6,380	21
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS	ELECTRIC MACHINERY	22 23
Year Installed	1971	1986	1937	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	60	350	26

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	TWO GEO	TWO WILGUS ELECTRIC	TWO WILGUS GAS	1
Location	2935 GEORGIA AVE	WILGUS & TAYLOR	WILGUS & TAYLOR	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	SIEMANS ALLIS	5
Year Installed	1971	1986	1986	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,040	450	450	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS	TEL DYNE	9 10
Year Installed	1971	1989	1986	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	30	20	30	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GEORGIA AVE STANDPIPE	EE TOWER	PAINE AVE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3
Year constructed	1959	1989	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	132	132	6
Total capacity in gallons	2,000,000	500,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		Y		14

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	TAYLOR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1933		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons	4,000,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	34.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.625	92	0	0	0	92	1	
M	D	0.750	214	0	0	0	214	2	
M	D	1.000	682	0	0	0	682	3	
M	D	1.250	683	0	0	0	683	4	
M	D	1.500	679	0	0	0	679	5	
M	D	3.000	187	0	0	0	187	6	
M	D	4.000	31,704	0	0	0	31,704	7	
M	D	6.000	498,623	1,445	855	0	499,213	8	
M	D	8.000	170,227	3,514	7	0	173,734	9	
M	D	10.000	45,184	0	0	0	45,184	10	
M	D	12.000	201,162	3,881	0	0	205,043	11	
M	D	14.000	5,567	0	0	0	5,567	12	
M	D	16.000	56,594	0	0	0	56,594	13	
M	D	18.000	3,247	0	0	0	3,247	14	
A	T	20.000	3,511	0	0	0	3,511	15	
M	D	20.000	10,907	0	0	0	10,907	16	
M	D	24.000	2,596	0	0	0	2,596	17	
M	T	24.000	12,729	0	0	0	12,729	18	
M	D	30.000	9,772	0	0	0	9,772	19	
M	T	30.000	7,475	0	0	0	7,475	20	
M	T	36.000	663	0	0	0	663	21	
Total Within Municipality			1,062,498	8,840	862	0	1,070,476		
M	D	6.000	210	0	0	0	210	22	
M	D	8.000	6,001	0	0	0	6,001	23	
M	D	12.000	8,300	0	0	0	8,300	24	
M	D	16.000	4,353	0	0	0	4,353	25	
Total Outside of Municipality			18,864	0	0	0	18,864		
Total Utility			1,081,362	8,840	862	0	1,089,340		

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)
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NONE

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	345	24	24	0	345	35	1
0.750	18,657	519	336	0	18,840	1,684	2
1.000	299	15	15	0	299	108	3
1.500	256	25	23	0	258	56	4
2.000	245	30	11	0	264	83	5
3.000	42	0	0	0	42	0	6
4.000	24	0	0	0	24	0	7
6.000	6	2	0	0	8	0	8
10.000	2	0	0	0	2	2	9
Total:	19,876	615	409	0	20,082	1,968	

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	58	116	71	27	0	73	345	1
0.750	16,768	914	73	15	0	1,070	18,840	2
1.000	43	175	25	18	0	38	299	3
1.500	8	155	19	26	0	50	258	4
2.000	0	130	44	38	0	52	264	5
3.000	0	20	8	8	0	6	42	6
4.000	0	3	15	3	0	3	24	7
6.000	0	0	7	1	0	0	8	8
10.000	0	0	0	0	2	0	2	9
Total:	16,877	1,513	262	136	2	1,292	20,082	

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	32				32	1
Within Municipality	1,870	25	9		1,886	2
Total Fire Hydrants	1,902	25	9	0	1,918	
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: 1,200
 Number of distribution system valves end of year: 3,062
 Number of distribution valves operated during year: 525

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Account 472 Rents from Water Property increase is due to rental income received from US Cellular for cellular phone building and tower at Georgia Ave Reservoir site. This income is expected to occur for 10 years.

Water Operation & Maintenance Expenses (Page W-05)

Account 662 Transmission & Distribution Lines Expense decrease due to re-organization of labor force 1/1/2000 and shifting of labor positions to other areas of operation.

Account 903 Customer Records and Collection Expenses increase due to conversion of Utility software from mainframe computer system to a networked windows environment.

Account 925 Injuries and Damages Insurance increase due to increases in insurance premiums in Workmen's Compensation Insurance and General Liability Insurance.

Account 665 Miscellaneous Expenses increase due to increase in labor expense shifted from other areas of operation.

Water Utility Plant in Service (Page W-08)

Account 332 Water Treatment Equipment \$109,932 increase is due to installation of sodium hypochloride system.

Account 332 Water Treatment Equipment \$181,987 decrease is due to retirement of chlorination equipment, piping and valves installed in 1991.

Account 396 Power Operated Equipment \$156,000 increase is due to the purchase of Komatsu PW150 Backhoe.

Accumulated Provision for Depreciation - Water (Page W-10)

\$428 Adjustment in account 396 Power Operated Equipment is the difference between the original cost \$42,852.00 and the accumulated depreciation and trade in value combined \$42,424.00 involved with the trade in of 1984 Ford Backhoe.

Water Mains (Page W-17)

All Water Mains installed in 2000 were financed with existing Water Utility funds, which are reimbursed through Water Main Assessments. Water Mains are assessed at \$20.00 per linear foot on each side of the street of whole frontage on each lot.

Water Services (Page W-18)

Water services are owned by the Property Owners in the City of Sheboygan.

Hydrants and Distribution System Valves (Page W-20)

Number of distribution valves operated during 2000 is less than 50% due to shifting of labor positions to other areas of operation. A plan is in process to meet this requirement in 2001.
