



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SHAWANO LAKE SANITARY DISTRICT 1

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

For the Year Ended: DECEMBER 31, 1999

**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

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**Exact Utility Name:** SHAWANO LAKE SANITARY DISTRICT 1

**Utility Address:** N4802 RIVERBEND ROAD

P.O. BOX 452

SHAWANO, WI 54166

**When was utility organized?** 9/25/1967

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JERRY WEISNIGHT

**Title:** ADMINISTRATIVE MANAGER

**Office Address:**

P.O. BOX 452

SHAWANO, WI 54166

**Telephone:** (715) 524 - 2176

**Fax Number:** (715) 524 - 5242

**E-mail Address:**

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

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**Name:** KERBER, ROSE & ASSOCIATES, S.C.

**Title:**

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET

SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:**

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

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**Name:** MICHAEL C. SCHULER

**Title:** PRESIDENT

**Office Address:**

W5890 N OAK PARK CIRCLE

SHAWANO, WI 54166

**Telephone:** (715) 524 - 4617

**Fax Number:**

**E-mail Address:**

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**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:** KERBER, ROSE & ASSOCIATES, S.C.

**Title:**

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:**

**Date of most recent audit report:** 1/26/2000

**Period covered by most recent audit:** 1999

**Names and titles of utility management including manager or superintendent:**

**Name:** DIANE SCHULTZ

**Title:** ADMINISTRATIVE ASSISTANT

**Office Address:**

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

**Telephone:** (715) 524 - 2176

**Fax Number:** (715) 524 - 5242

**E-mail Address:**

**Name:** JERRY WEISNIGHT

**Title:** ADMINISTRATIVE MANAGER

**Office Address:**

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

**Telephone:** (715) 524 - 2176

**Fax Number:** (715) 524 - 5242

**E-mail Address:**

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

**Names of members of utility commission/committee:**

HOWARD GLEISNER  
JOHN POELS  
MICHAEL SCHULER

**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

**Date of Ordinance:** 9/25/1967

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	371,498	329,426	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	200,489	196,253	2
Depreciation Expense (403)	85,323	83,680	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	8,007	7,704	5
<b>Total Operating Expenses</b>	<b>293,819</b>	<b>287,637</b>	
<b>Net Operating Income</b>	<b>77,679</b>	<b>41,789</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>77,679</b>	<b>41,789</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,629	2,486	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	192,015	199,903	10
Miscellaneous Nonoperating Income (421)	(43,901)	(61,466)	11
<b>Total Other Income</b>	<b>151,743</b>	<b>140,923</b>	
<b>Total Income</b>	<b>229,422</b>	<b>182,712</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>229,422</b>	<b>182,712</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	151,466	147,520	14
Amortization of Debt Discount and Expense (428)	3,581	3,581	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	7,999		19
<b>Total Interest Charges</b>	<b>147,048</b>	<b>151,101</b>	
<b>Net Income</b>	<b>82,374</b>	<b>31,611</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	214,224	182,613	20
Balance Transferred from Income (433)	82,374	31,611	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	195,812	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>100,786</b>	<b>214,224</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME ON INVESTMENTS & SPECIAL ASSESSMENTS	192,015	5
<b>Total (Acct. 419):</b>	<b>192,015</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NET OPERATING LOSS - SEWER - NON-REGULATED	(43,901)	6
<b>Total (Acct. 421):</b>	<b>(43,901)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
ADJUSTMENT TO RECOGNIZE ACCRUED COMPENSATED ABSENCES	112,677	10
ADJUST FOR WI RETIREMENT SYSTEM FOR GASB #27	83,135	11
<b>Total (Acct. 435)--Debit:</b>	<b>195,812</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,629				3,629	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>3,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,629</b>	

### 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	371,498	0	0	0	371,498	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>371,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>371,498</b>	

### 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	101,119		101,119	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	349,343		349,343	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>450,462</b>	<b>0</b>	<b>450,462</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,105,642	4,896,995	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,268,677	1,187,792	<b>2</b>
<b>Net Utility Plant</b>	<b>3,836,965</b>	<b>3,709,203</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	17,431,110	13,557,289	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,329,000	5,048,265	<b>4</b>
<b>Net Nonutility Property</b>	<b>12,102,110</b>	<b>8,509,024</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	3,389,829	2,115,476	<b>7</b>
<b>Total Other Property and Investments</b>	<b>15,491,939</b>	<b>10,624,500</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	116,140	160,384	<b>8</b>
Temporary Cash Investments (132)	1,360,680	1,357,868	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	98,010	72,818	<b>11</b>
Other Accounts Receivable (143)	142,360	141,352	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	41,856	28,786	<b>14</b>
Materials and Supplies (150)	37,045	37,489	<b>15</b>
Prepayments (165)	11,227	13,232	<b>16</b>
Other Current and Accrued Assets (170)	26,825	25,666	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,834,143</b>	<b>1,837,595</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	42,674	46,255	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>42,674</b>	<b>46,255</b>	
<b>Total Assets and Other Debits</b>	<b>21,205,721</b>	<b>16,217,553</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,200,560	1,184,560	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	100,786	214,224	23
<b>Total Proprietary Capital</b>	<b>2,301,346</b>	<b>1,398,784</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,760,000	1,865,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	3,736,403	1,241,874	26
<b>Total Long-Term Debt</b>	<b>5,496,403</b>	<b>3,106,874</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,470,583	197,979	28
Payables to Municipality (233)	17,344	28,115	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	24,799	24,619	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>1,512,726</b>	<b>250,713</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	209,168	0	36
<b>Total Deferred Credits</b>	<b>209,168</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	11,686,078	11,461,182	41
<b>Total Liabilities and Other Credits</b>	<b>21,205,721</b>	<b>16,217,553</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,105,642	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	5,105,642	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,268,677	0	0	0	10
<b>Total Accumulated Provision</b>	1,268,677	0	0	0	
<b>Net Utility Plant</b>	3,836,965	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)	
<b>Balance first of year</b>	1,187,792				1,187,792	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	85,323				85,323	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,348				4,348	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>89,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,671</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	8,786				8,786	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>8,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,786</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,268,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,268,677</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						22

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	13,557,289	115,020	318,715	<b>13,353,594</b>	<b>1</b>
<b>Other (specify):</b>					
CONSTRUCTION WORK IN PROGRESS	0	4,077,516		<b>4,077,516</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>13,557,289</b>	<b>4,192,536</b>	<b>318,715</b>	<b>17,431,110</b>	
Less accum. prov. depr. & amort. (122)	5,048,265	290,350	9,615	<b>5,329,000</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>8,509,024</b>	<b>3,902,186</b>	<b>309,100</b>	<b>12,102,110</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	16,445	15,131
Sewer utility	20,600	22,358
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>37,045</u>	<u>37,489</u>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Mortgage Revenue Bond 1996	3,581	428	42,674	1
<b>Total</b>			<b>42,674</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,184,560	1
<b>Changes during year (explain):</b>		
VILLAGE OF BONDUEL - CONSTRUCTION	1,016,000	2
<b>Balance end of year</b>	<u><u>2,200,560</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS 1996	03/01/1996	12/01/2011	4.58%	1,760,000	1
<b>Total Bonds (Account 221):</b>				<b>1,760,000</b>	

**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)	
<b>Other Long-Term Debt (224)</b>					
ASSOCIATED BANK - W&S EXTENSION	02/10/1997	05/01/2007	5.35%	120,786	<b>1</b>
DNR CLEAN WATER LOAN FUND	01/01/1992	12/01/2011	3.86%	909,042	<b>2</b>
DNR CLEAN WATER LOAN FUND II	07/28/1999	05/01/2019	2.64%	2,611,464	<b>3</b>
STATE TRUST FUND LOAN	01/01/1991	03/15/2002	5.75%	67,205	<b>4</b>
ASSOCIATED BANK - SEWER EXTENSION	05/01/1996	05/01/2001	6.00%	27,906	<b>5</b>
<b>Total for Account 224</b>				<b><u>3,736,403</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	8,007	2
Charged electric department expense		3
Charged sewer department expense	26,677	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>34,684</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	34,281	7
PSC Remainder Assessment	403	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>34,684</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BOND	7,386	88,730	89,125	6,991	1
<b>Subtotal</b>	<b>7,386</b>	<b>88,730</b>	<b>89,125</b>	<b>6,991</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	0			0	3
ST TRUST FUND LOAN	4,417	4,204	5,541	3,080	4
DNR CLEAN WATER LOAN FUND	6,187	35,787	36,194	5,780	5
ASSOCIATED BANK BROWNS	1,702	1,979	2,546	1,135	6
ASSOCIATED BANK BEELERS	4,927	6,823	7,371	4,379	7
DNR CLEAN WATER LOAN FUND II		7,999	4,565	3,434	8
UNFUNDED PENSION LIABILITY		5,944	5,944	0	9
<b>Subtotal</b>	<b>17,233</b>	<b>62,736</b>	<b>62,161</b>	<b>17,808</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>24,619</b>	<b>151,466</b>	<b>151,286</b>	<b>24,799</b>	

**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	2,928,524	0	0	8,532,658	0	<b>11,461,182</b>	1
<b>Add credits during year:</b>							
For Services	31,751					<b>31,751</b>	2
For Mains	90,050			97,995		<b>188,045</b>	3
<b>Other (specify):</b>							
HYDRANTS	5,100					<b>5,100</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>3,055,425</b>	<b>0</b>	<b>0</b>	<b>8,630,653</b>	<b>0</b>	<b>11,686,078</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	850,000			5,000,525		<b>5,850,525</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
MORTGAGE REVENUE RESERVE FUND	200,000	3
MORTGAGE REVENUE RESERVE DEPRECIATION FUND	230,000	4
PLANT REPLACEMENT FUND	1,095,125	5
INTERCEPTOR FUND	38,226	6
SPECIAL ASSESSMENTS RECEIVABLE	119,434	7
SPECIAL MAINTENANCE FUND	215,786	8
DEBT SERVICE FUND - CLEAN WATER FUND LOAN	293,424	9
REPLACEMENT FUND	2,891	10
WATER TOWER PAINTING FUND	107,385	11
BROWN'S SEWER EXTENSION FUND	16,200	12
BEELER'S ACRES WATER AND SEWER EXTENSION	16,457	13
OPERATIONS AND MAINTENANCE	35,999	14
CONSTRUCTION FUND	1,018,902	15
<b>Total (Acct. 125):</b>	<b>3,389,829</b>	
<b>Notes Receivable (141):</b>		
NONE		16
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	98,010	17
Electric		18
Sewer (Regulated)		19
<b>Other (specify):</b>		
NONE		20
<b>Total (Acct. 142):</b>	<b>98,010</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	142,360	21
Merchandising, jobbing and contract work		22
<b>Other (specify):</b>		
NONE		23
<b>Total (Acct. 143):</b>	<b>142,360</b>	

### 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)	
<b>Receivables from Municipality (145):</b>		
SERVICES FOR 1999 SEWAGE TREATMENT	33,311	24
MAINTENANCE CHARGES	1,714	25
LEACHATE CHARGES	763	26
PUBLIC FIRE PROTECTION	6,068	27
<b>Total (Acct. 145):</b>	<b>41,856</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	11,227	28
<b>Total (Acct. 165):</b>	<b>11,227</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		29
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		30
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
1999 TREATMENT REFUNDS PAYABLE	17,344	31
<b>Total (Acct. 233):</b>	<b>17,344</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED COMPENSATED ABSENCES	128,921	32
UNFUNDED PENSION LIABILITY	80,247	33
<b>Total (Acct. 253):</b>	<b>209,168</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	5,001,318	0	0	0	5,001,318	1
Materials and Supplies	15,788	0	0	0	15,788	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,228,234	0	0	0	1,228,234	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,991,974	0	0	0	2,991,974	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>796,898</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>796,898</b>	
Net Operating Income	77,679	0	0	0	77,679	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.75%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,692,560	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	157,505	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,850,065</b>	
<b>Net Income</b>		
Net Income	82,374	5
<b>Percent Return on Proprietary Capital</b>	<b>4.45%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

The Utility had a rate increase in effect starting with the third quarter of 1999.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

Shawano Lake Sanitary District #1  
Belle Plaine, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Shawano Lake Sanitary District #1 as of December 31, 1999 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.  
January 26, 2000

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

May 22, 2000

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

1999 Analytical Review DWCCA-5360-PJL

Dear Mr. Weisnicht:

The Public Service Commission has completed their analytical review of your 1999 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. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob  
CEM.doc

cc: Mr. Michael C. Schuler, President

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	350,286	1
<b>Total Sales of Water</b>	<b>350,286</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,889	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,323	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>21,212</b>	
<b>Total Operating Revenues</b>	<b>371,498</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	4,282	8
Pumping Expenses (620-625)	44,994	9
Water Treatment Expenses (630-635)	9,716	10
Transmission and Distribution Expenses (640-655)	51,342	11
Customer Accounts Expenses (901-904)	11,553	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	78,602	14
<b>Total Operation and Maintenance Expenses</b>	<b>200,489</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	85,323	15
Amortization Expense (404-407)		16
Taxes (408)	8,007	17
<b>Total Other Operating Expenses</b>	<b>93,330</b>	
<b>Total Operating Expenses</b>	<b>293,819</b>	
<b>NET OPERATING INCOME</b>	<b>77,679</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,975	66,622	169,959	4
Commercial	153	44,675	76,869	5
Industrial	3	1,310	2,376	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,131</b>	<b>112,607</b>	<b>249,204</b>	
Private Fire Protection Service (462)	17		4,593	7
Public Fire Protection Service (463)	4		94,062	8
Other Sales to Public Authorities (464)	9	1,447	2,427	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>2,161</b>	 <b>114,054</b>	 <b>350,286</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	94,062	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>94,062</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,889	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,889</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,549	10
<b>Other (specify):</b>		
STANDBY CHARGES	11,600	11
PRIVATE WELL AND PLUMBING PERMITS	1,330	12
TURN ON'S, TURN OFF'S	2,844	13
<b>Total Other Water Revenues (474)</b>	<b>19,323</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		14
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	1,403	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	744	3
Maintenance of Water Source Plant (605)	2,135	4
<b>Total Source of Supply Expenses</b>	<b>4,282</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	24,742	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	17,403	7
Operation Supplies and Expenses (623)	2,587	8
Maintenance of Pumping Plant (625)	262	9
<b>Total Pumping Expenses</b>	<b>44,994</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	9,274	10
Chemicals (631)	442	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>9,716</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	31,419	14
Operation Supplies and Expenses (641)	6,067	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	74	17
Maintenance of Services (652)	12,624	18
Maintenance of Meters (653)	466	19
Maintenance of Hydrants (654)	548	20
Maintenance of Other Plant (655)	144	21
<b>Total Transmission and Distribution Expenses</b>	<b>51,342</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,978	<b>22</b>
Accounting and Collecting Labor (902)	9,575	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>11,553</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	22,728	<b>27</b>
Office Supplies and Expenses (921)	4,576	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	10,579	<b>30</b>
Property Insurance (924)	5,812	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	27,175	<b>33</b>
Regulatory Commission Expenses (928)	973	<b>34</b>
Miscellaneous General Expenses (930)	2,674	<b>35</b>
Transportation Expenses (933)	4,085	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>78,602</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>200,489</b>	

**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
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	BASED ON ACTUAL PAYROLL	7,604	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	403	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>8,007</b>	

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	816		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>816</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,000	58,001	4
Structures and Improvements (311)	83,235		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	213,404		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	28,880		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>332,519</b>	<b>58,001</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	396		12
Structures and Improvements (321)	87,237		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	273		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	138,060		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,606		20
<b>Total Pumping Plant</b>	<b>234,572</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,375	4,284	23
<b>Total Water Treatment Plant</b>	<b>7,375</b>	<b>4,284</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	15,203		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

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

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	329,284		26
Transmission and Distribution Mains (343)	3,019,004	108,699	27
Fire Mains (344)	0		28
Services (345)	481,630	25,135	29
Meters (346)	142,074	11,072	30
Hydrants (348)	245,136	5,100	31
Other Transmission and Distribution Plant (349)	504		32
<b>Total Transmission and Distribution Plant</b>	<b>4,232,835</b>	<b>150,006</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	14,819		35
Computer Equipment (391.1)	0	1,632	36
Transportation Equipment (392)	36,907		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	37,152	3,510	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>88,878</b>	<b>5,142</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,896,995</b>	<b>217,433</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,896,995</b>	<b>217,433</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			329,284 26
Transmission and Distribution Mains (343)			3,127,703 27
Fire Mains (344)			0 28
Services (345)			506,765 29
Meters (346)	5,478		147,668 30
Hydrants (348)			250,236 31
Other Transmission and Distribution Plant (349)			504 32
<b>Total Transmission and Distribution Plant</b>	<b>5,478</b>	<b>0</b>	<b>4,377,363</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	2,998		11,821 35
Computer Equipment (391.1)			1,632 36
Transportation Equipment (392)			36,907 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)	310		40,352 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>3,308</b>	<b>0</b>	<b>90,712</b>
<b>Total utility plant in service directly assignable</b>	<b>8,786</b>	<b>0</b>	<b>5,105,642</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>8,786</b>	<b>0</b>	<b>5,105,642</b>

## 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			11,405	11,405	1
February			10,138	10,138	2
March			11,540	11,540	3
April			11,741	11,741	4
May			14,228	14,228	5
June			15,062	15,062	6
July			17,070	17,070	7
August			15,294	15,294	8
September			14,264	14,264	9
October			12,232	12,232	10
November			11,023	11,023	11
December			10,960	10,960	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>154,957</b>	<b>154,957</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,395	13
Less: Other utility use				7,256	14
Other utility use explanation:					15
Chlorination, Pump Lubrication, Construction					
Water pumped into distribution system				145,306	16
Less: Water sold				114,054	17
Losses and unaccounted for				31,252	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				756	21
Date of maximum: 5/30/1999					22
Cause of maximum:					23
Heavy tourist influx during holiday period					
Minimum gallons pumped by all methods in any one day during reporting year				203	24
Date of minimum: 11/11/1999					25
Total KWH used for pumping for the year				285,500	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

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

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1 RESERVOIR	OLD LAKE ROAD TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	99	99	6
Total capacity in gallons	500,000	400,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	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)		
A	D	6.000	56,527	0	0	0	56,527	1	
M	D	6.000	388	0	0	0	388	2	
P	D	6.000	11,535	1,337	0	0	12,872	3	
A	D	8.000	13,038	0	0	0	13,038	4	
M	D	8.000	455	0	0	0	455	5	
P	D	8.000	1,511	2,089	0	0	3,600	6	
A	D	10.000	10,033	0	0	0	10,033	7	
M	D	10.000	300	0	0	0	300	8	
P	D	10.000	4,050	0	0	0	4,050	9	
A	D	12.000	62,742	0	0	0	62,742	10	
M	D	12.000	40	0	0	0	40	11	
A	D	14.000	66,671	0	0	0	66,671	12	
M	D	14.000	674	0	0	0	674	13	
<b>Total Within Municipality</b>			<b>227,964</b>	<b>3,426</b>	<b>0</b>	<b>0</b>	<b>231,390</b>		
<b>Total Utility</b>			<b>227,964</b>	<b>3,426</b>	<b>0</b>	<b>0</b>	<b>231,390</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,659	0	0	0	1,659	20	1
M	1.000	382	11	0	0	393	6	2
M	1.250	2	0	0	0	2		3
M	1.500	25	4	0	0	29		4
M	2.000	32	2	0	0	34		5
P	3.000	1	0	0	0	1		6
M	3.000	1	0	0	0	1		7
P	4.000	3	0	0	0	3		8
A	4.000	1	0	0	0	1		9
M	4.000	2	0	0	0	2		10
M	8.000	3	0	0	0	3		11
A	10.000	1	0	0	0	1		12
<b>Total Utility</b>		<b>2,112</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>2,129</b>	<b>26</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,051	156	142	8	<b>2,073</b>	221	1
0.750	18	0	0	0	<b>18</b>	0	2
1.000	29	0	0	0	<b>29</b>	0	3
1.500	19	4	0	0	<b>23</b>	2	4
2.000	24	2	1	0	<b>25</b>	1	5
3.000	2	0	0	0	<b>2</b>	0	6
6.000	1	0	0	0	<b>1</b>	1	7
<b>Total:</b>	<b>2,144</b>	<b>162</b>	<b>143</b>	<b>8</b>	<b>2,171</b>	<b>225</b>	

#### 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	1,968	72	0	6	0	27	<b>2,073</b>	1
0.750	3	13	0	0	0	2	<b>18</b>	2
1.000	2	23	1	2	0	1	<b>29</b>	3
1.500	1	20	0	1	0	1	<b>23</b>	4
2.000	0	22	2	0	0	1	<b>25</b>	5
3.000	0	2	0	0	0	0	<b>2</b>	6
6.000	0	1	0	0	0	0	<b>1</b>	7
<b>Total:</b>	<b>1,974</b>	<b>153</b>	<b>3</b>	<b>9</b>	<b>0</b>	<b>32</b>	<b>2,171</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	453	6			459	2
<b>Total Fire Hydrants</b>	<b>453</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>459</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	418
Number of distribution system valves end of year:	612
Number of distribution valves operated during year:	276

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Acct. 620 - Operation Labor - There was increased amount of pumping labor in 1999 compared to 1998 due to the change of allocating wages.

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### Water Utility Plant in Service (Page W-08)

Acct. 310 - Land and Land Rights - The addition of \$58,001 was for cost of land purchased by Well #2 and the cost of surveying the land.

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### Water Mains (Page W-15)

The majority of the additions added in 1999 were paid for by the developer requesting service. The other portion was paid for by the Utility.

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### Water Services (Page W-16)

The majority of the services added during 1999 were paid for by the developer requesting service. The other portion was added and the customer was charged according to the PSC rates.

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### Meters (Page W-17)

The adjustment was made in column (e) to correct a previous error to bring number of meters to match actual inventory counts.

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### Hydrants and Distribution System Valves (Page W-18)

The utility is aware that it needs to test each distribution valve every two years. The utility tested 276 of the total 612 in 1999 and is planning on testing the remaining 336 untested distribution valves in 2000.

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