



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PELL LAKE SANITARY DISTRICT NO. 1

Principal Office: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

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: PELL LAKE SANITARY DISTRICT NO. 1

Utility Address: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

When was utility organized? 11/1/1991

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS EILEEN STEFANSKI

Title: TREASURER

Office Address: PELL LAKE SANITARY DISTRICT
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157

Telephone: (262) 279 - 5020

Fax Number: (262) 279 - 0196

E-mail Address: plsd@genevaonline.com

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

Name: MRS KAREN S HALL

Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

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

Name: MR BILL MARKUT

Title: PRESIDENT

Office Address:
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157

Telephone: (262) 279 - 5020

Fax Number: (262) 279 - 0196

E-mail Address: plsd@genevaonline.com

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 PATRICK W ROMENESKO CPA

Title: SHAREHOLDER

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

Date of most recent audit report: 1/5/2001

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR JAMES MARQUARDT

Title: UTILITY DIRECTOR

Office Address: PELL LAKE SANITARY DISTRICT

W974 PELL LAKE DRIVE

P.O. BOX 388

PELL LAKE, WI 53157

Telephone: (414) 279 - 5020

Fax Number: (414) 279 - 0196

E-mail Address: plsd@genevaonline.com

Name of utility commission/committee: PLSD #1 BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

MR JON DERKS, SECRETARY

MR BILL MARKUT, PRESIDENT

MRS EILEEN STEFANSKI, TREASURER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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)	315,519	201,437	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	193,526	168,711	2
Depreciation Expense (403)	202,142	167,835	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	6,726	5,599	5
Total Operating Expenses	402,394	342,145	
Net Operating Income	(86,875)	(140,708)	
Income from Utility Plant Leased to Others (412-413)	125	125	6
Utility Operating Income	(86,750)	(140,583)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(3,350)	5,910	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	602,556	591,294	10
Miscellaneous Nonoperating Income (421)	(278,585)	(59,320)	11
Total Other Income	320,621	537,884	
Total Income	233,871	397,301	
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	233,871	397,301	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	381,747	362,241	14
Amortization of Debt Discount and Expense (428)	7,059	5,788	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	1,898	18
Interest Charged to Construction--Cr. (432)	97,083	77,167	19
Total Interest Charges	291,723	292,760	
Net Income	(57,852)	104,541	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,365,023	1,112,134	20
Balance Transferred from Income (433)	(57,852)	104,541	21
Miscellaneous Credits to Surplus (434)	0	148,348	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)	1,307,171	1,365,023	

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):		
RENTAL OF UTILITY OWNED LAND FOR FARMING PURPOSES	125	1
Total (Acct. 412):	125	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
DNR LAKE MANAGEMENT GRANT AND EXPENSES	(3,350)	3
Total (Acct. 417):	(3,350)	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	164,809	5
INTEREST ON SPECIAL ASSESSMENTS	437,747	6
Total (Acct. 419):	602,556	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	(278,585)	7
Total (Acct. 421):	(278,585)	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	315,519	0	0	0	315,519	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	0	0		0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	315,519	0	0	0	315,519	

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	80,395	0	80,395	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	99,091	0	99,091	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	689	0	689	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	180,175	0	180,175	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,479,798	10,372,910	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	448,819	242,653	2
Net Utility Plant	12,030,979	10,130,257	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,455,113	14,214,006	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	249,764	44,755	4
Net Nonutility Property	17,205,349	14,169,251	
Investment in Municipality (123)	0	0	5
Other Investments (124)	10,254,091	10,660,700	6
Special Funds (125)	631,525	284,667	7
Total Other Property and Investments	28,090,965	25,114,618	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	311,650	395,159	8
Temporary Cash Investments (132)	2,423,786	2,575,647	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	48,008	26,039	11
Other Accounts Receivable (143)	72,105	1,512	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	798,296	774,555	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	3,653,845	3,772,912	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	77,769	82,834	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	77,769	82,834	
Total Assets and Other Debits	43,853,558	39,100,621	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,307,171	1,365,023	23
Total Proprietary Capital	1,307,171	1,365,023	
LONG-TERM DEBT			
Bonds (221)	11,152,317	11,838,757	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,735,973	1,436,549	26
Total Long-Term Debt	12,888,290	13,275,306	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	576,566	1,542,136	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	5,335	4,935	31
Interest Accrued (237)	181,378	177,646	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	763,279	1,724,717	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	7,925	10,525	36
Total Deferred Credits	7,925	10,525	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	28,886,893	22,725,050	41
Total Liabilities and Other Credits	43,853,558	39,100,621	

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)	12,412,361	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	67,437	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	12,479,798	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	448,819	0	0	0	10
Total Accumulated Provision	448,819	0	0	0	
Net Utility Plant	12,030,979	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	242,653				242,653	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	202,142				202,142	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,024				4,024	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	206,166	0	0	0	206,166	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	448,819	0	0	0	448,819	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	6,395,016	11,060,097	0	17,455,113	1
Other (specify):					
CONSTRUCTION IN PROGRESS-SEWER	7,818,990	0	7,818,990	0	2
Total Nonutility Property (121)	14,214,006	11,060,097	7,818,990	17,455,113	
Less accum. prov. depr. & amort. (122)	44,755	205,009	0	249,764	3
Net Nonutility Property	14,169,251	10,855,088	7,818,990	17,205,349	

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

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

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 CLEAN WATER FUND	4,299	428	41,165	1
1998 Corporate Purpose Bonds-Sewer	2,286	428	25,024	2
1998 Water Mortgage Revenue Bonds	474	428	11,580	3
Total			77,769	
Unamortized premium on debt (251)				
NONE	0	0	0	4
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	0 1
Changes during year (explain):	
NONE	0 2
Balance end of year	<u>0</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)	
1998 Water System Mortgage Rev Bonds	07/15/1998	07/15/2037	5.25%	6,441,400	1
1998 G.O. Corp. Purpose Bonds-sewer	09/01/1998	09/01/2018	5.08%	915,000	2
1998 Clean Water Fund Revenue Bonds	09/23/1998	05/01/2018	0.34%	3,795,917	3
Total Bonds (Account 221):				11,152,317	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1998 G.O. Clean Water Fund	09/23/1998	05/01/2018	0.34%	1,735,973	1
Total for Account 224				<u>1,735,973</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	4,935	1
Accruals:		
Charged water department expense	6,726	2
Charged electric department expense	0	3
Charged sewer department expense	7,580	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	14,306	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	13,383	7
PSC Remainder Assessment	523	8
Other (explain):		
NONE	0	9
Total payments and other debits	13,906	
Balance end of year	5,335	

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)					
1998 Water Mortgage Revenue Bonds	154,399	306,681	308,097	152,983	1
1998 G.O. Corporate Purpose Bonds-sewer	16,563	49,445	49,865	16,143	2
1998 Clean Water Fund Revenue Bonds	3,827	17,581	13,760	7,648	3
Subtotal	174,789	373,707	371,722	176,774	
Advances from Municipality (223)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1998 Clean Water Fund Loan	2,857	8,040	6,293	4,604	5
Subtotal	2,857	8,040	6,293	4,604	
Notes Payable (231)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Total	177,646	381,747	378,015	181,378	

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	9,333,100	0	0	13,391,950	0	22,725,050	1
Add credits during year:							
For Services	46,493	0	0	28,327	0	74,820	2
For Mains	2,573,400	0	0	3,506,878	0	6,080,278	3
Other (specify):							
METER HORNS	6,745	0	0	0	0	6,745	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	11,959,738	0	0	16,927,155	0	28,886,893	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	5,142,100	0	0	11,285,666	0	16,427,766	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-1995 20 YEAR	1,413,570	2
SPECIAL ASSESSMENTS RECEIVABLE-1995 40 YEAR	5,319,651	3
SPECIAL ASSESSMENTS RECEIVABLE-1997 SEWER	3,520,870	4
Total (Acct. 124):	10,254,091	
Special Funds (125):		
WATER SYSTEM CONSTRUCTION FUND	459,393	5
CLEAN WATER FUND	22,274	6
SEWER REPLACEMENT FUND	37,300	7
WATER DEBT RESERVE FUND	106,638	8
LAKE MANAGEMENT FUND	5,920	9
Total (Acct. 125):	631,525	
Notes Receivable (141):		
NONE	0	10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,008	11
Electric	0	12
Sewer (Regulated)	0	13
Other (specify):		
NONE	0	14
Total (Acct. 142):	48,008	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	71,362	15
Merchandising, jobbing and contract work	0	16
Other (specify):		
MISCELLANEOUS INVOICES FOR PARTS	743	17
Total (Acct. 143):	72,105	
Receivables from Municipality (145):		
WATER ASSESSMENTS ON THE 2000 TAX ROLL	227,974	18
SEWER ASSESSMENTS ON THE 2000 TAX ROLL	535,386	19
DELINQUENT WATER AND SEWER BILLS ON 2000 TAX ROLL	220	20
WATER CONNECTION FEES ON 2000 TAX ROLL	2,400	21
SEWER CONNECTION FEES ON 2000 TAX ROLL	1,800	22
COURT JUDGEMENTS PLUS COSTS-SEWER ON 2000 TAX ROLL	14,474	23

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):		
COURT JUDGEMENTS PLUS COSTS-WATER ON 2000 TAX ROLL	14,474	24
BALANCE OF PUBLIC FIRE PROTECTION DUE	1,568	25
Total (Acct. 145):	798,296	
Prepayments (165):		
NONE	0	26
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	27
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	28
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
STATE ASSISTANCE NOT YET REFUNDED TO CUSTOMERS	7,925	30
Total (Acct. 253):	7,925	

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	10,908,041	0	0	0	10,908,041	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	345,736	0	0	0	345,736	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	10,646,419	0	0	0	10,646,419	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	(84,114)	0	0	0	(84,114)	
Net Operating Income	(86,875)	0	0	0	(86,875)	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,336,097	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,336,097	
Net Income		
Net Income	(57,852)	5
Percent Return on Proprietary Capital	-4.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Materials and Supplies (Page F-11)

The utility does not currently have any inventory on hand. They simply order and expense items as needed. A minimal amount of inventory is expected to be on hand when the utility is in full operation.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 18, 2001

Mrs. Eileen Stefanski, Treasurer
Pell Lake Sanitary District No. 1
W974 Pell Lake Drive
P.O. Box 388
Pell Lake, WI 53157-0388

2000 Analytical Review DWCCA-4585-PJL

Dear Mrs. Stefanski:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Given that it is explained in the footnotes of the Water Services schedule on page W-16 that water services were financed through borrowing and grants received, please explain the source of the contributions for water services reported in Account 271 on page F-18.
2. Please provide detail regarding the (\$3,350) reported in Account 417, Income from Non utility Operations on page F-2.
3. In Account 412 on page F-2 there is revenue reported from the rental of utility owned land for farming purposes. Please explain what asset account that land is reported in.
4. During our review we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$2,688 (see enclosed worksheet). Please adjust your 2001 Public Fire Protection Service charge to account for the undercharge and follow our procedure for calculating the charge in the future.

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

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\4585.doc

Enclosure

Response received 1/6/02:

January 5, 2001

Peter J. Leege
Public Service Commission of Wisconsin
P.O. Box 7854
Madison, Wisconsin 53707-7854

File: DWCCA-4585-PJL

Dear Mr. Leege:

I was asked to respond to your December 19, 2001 letter to the Pell Lake Sanitary District regarding its 2000 annual report. I researched your questions and have the following responses:

1. The sanitary district applied for a grant to provide rehabilitation for Pell Lake which is located within the boundaries of the district. The net expense reported includes costs for environmental studies.
2. The land associated with the rental income from farming purposes is reported in account (340) Land and Land Rights for Transmission and Distribution Plant.
3. I agree with your changes to the public fire protection calculation. I incorrectly used \$56 as the unit charge per fire hydrant. The undercharge will be adjusted on the 2001 PSC report and the correct unit per fire hydrant of \$152 will be used in the future.

I believe this information properly addresses your questions. Please contact myself or the utility if more information is needed.

Sincerely,
Karen S. Hall
Certified Public Accountant

c: Mrs. Eileen Stefanski, Treasurer

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

From: Leege, Peter PSC

Sent: Tuesday, February 05, 2002 3:31 PM

FINANCIAL SECTION FOOTNOTES

Sent: Tuesday, February 05, 2002 3:51 PM
To: 'Patrick Romenesko'
Subject: RE: Pell Lake Sanitary District

To Karen Hall:

Hi Karen:

Thanks for your response regarding Pell Lake. Please note that item number 2 (attached) was in regard to the dollars in Account 417.

I'll await your response to that item before closing the review.

Thanks.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

2. Please provide detail regarding the (\$3,350) reported in Account 417, Income from Non utility Operations on page F-2.

February 16, 2001

Peter J. Leege
Public Service Commission of Wisconsin
P.O. Box 7854
Madison, Wisconsin 53707-7854

File: DWCCA-4585-PJL

Dear Mr. Leege:

I am responding to your e-mail regarding Pell Lake Sanitary District's 2000 annual report (Account 417). The sanitary district applied for a grant to provide rehabilitation for Pell Lake which is located within the boundaries of the district. The district received a DNR grant in 1999 for \$7,500. I have enclosed a spreadsheet which shows a detail of the expenses related to the grant through 12-31-00.

I believe this information properly addresses your questions. Please contact myself or the utility if more information is needed.

FINANCIAL SECTION FOOTNOTES

Sincerely,
Karen S. Hall
Certified Public Accountant

c: Mrs. Eileen Stefanski, Treasurer

PELL LAKE SANITARY DISTRICT
DNR Lake Grant Summary
12-31-01

1999 2000
DNR Grant Received 7,500.00

Expenses:
Lake Survey (590.04)
Lake Testing (1,000.00) (3,350.00)
Total Expenses (1,590.04) (3,350.00)

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	290,293	1
Total Sales of Water	290,293	
Other Operating Revenues		
Forfeited Discounts (470)	15,227	2
Miscellaneous Service Revenues (471)	5,365	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,634	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,226	
Total Operating Revenues	315,519	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,193	8
Pumping Expenses (620-625)	13,313	9
Water Treatment Expenses (630-635)	41,443	10
Transmission and Distribution Expenses (640-655)	26,655	11
Customer Accounts Expenses (901-904)	3,001	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	98,921	14
Total Operation and Maintenance Expenses	193,526	
Other Operating Expenses		
Depreciation Expense (403)	202,142	15
Amortization Expense (404-407)	0	16
Taxes (408)	6,726	17
Total Other Operating Expenses	208,868	
Total Operating Expenses	402,394	
NET OPERATING INCOME	(86,875)	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	888	32,429	152,461	4
Commercial	9	1,393	3,742	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	897	33,822	156,203	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		133,678	8
Other Sales to Public Authorities (464)	1	155	412	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	899	33,977	290,293	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	133,678	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	133,678	
Forfeited Discounts (470):		
Customer late payment charges	753	5
Other (specify):		
COURT JUDGEMENTS PLUS COSTS	14,474	6
Total Forfeited Discounts (470)	15,227	
Miscellaneous Service Revenues (471):		
WATER PERMITS	5,365	7
Total Miscellaneous Service Revenues (471)	5,365	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,472	10
Other (specify):		
MISCELLANEOUS BILLINGS FOR PARTS AND SUPPLIES	162	11
Total Other Water Revenues (474)	4,634	
Amortization of Construction Grants (475):		
NONE	0	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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	7,849	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	2,171	3
Maintenance of Water Source Plant (605)	173	4
Total Source of Supply Expenses	10,193	
 PUMPING EXPENSES		
Operation Labor (620)	1,187	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	11,511	7
Operation Supplies and Expenses (623)	293	8
Maintenance of Pumping Plant (625)	322	9
Total Pumping Expenses	13,313	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	17,271	10
Chemicals (631)	13,620	11
Operation Supplies and Expenses (632)	10,348	12
Maintenance of Water Treatment Plant (635)	204	13
Total Water Treatment Expenses	41,443	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	21,425	14
Operation Supplies and Expenses (641)	1,975	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	0	17
Maintenance of Services (652)	1,985	18
Maintenance of Meters (653)	185	19
Maintenance of Hydrants (654)	1,062	20
Maintenance of Other Plant (655)	23	21
Total Transmission and Distribution Expenses	26,655	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,469	22
Accounting and Collecting Labor (902)	916	23
Supplies and Expenses (903)	616	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	3,001	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,884	27
Office Supplies and Expenses (921)	14,510	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	10,940	30
Property Insurance (924)	17,441	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	31,112	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	1,485	35
Transportation Expenses (933)	1,488	36
Maintenance of General Plant (935)	61	37
Total Administrative and General Expenses	98,921	
 Total Operation and Maintenance Expenses	193,526	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		6,203	3
PSC Remainder Assessment		523	4
Other (specify): NONE		0	5
Total tax expense		6,726	

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,770	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	635,053	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	639,823	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	259,278	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	373,126	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	632,404	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	4,770	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	319,133	0	23
Total Water Treatment Plant	323,903	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,321	4,276	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	4,770	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	635,053	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	639,823	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	259,278	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	373,126	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	632,404	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	4,770	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	319,133	23
Total Water Treatment Plant	0	0	323,903	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	5,597	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	449,256	0	26
Transmission and Distribution Mains (343)	4,767,953	2,234,882	27
Fire Mains (344)	0	0	28
Services (345)	682,783	280,776	29
Meters (346)	128,601	11,088	30
Hydrants (348)	777,793	475,890	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	6,807,707	3,006,912	
GENERAL PLANT			
Land and Land Rights (389)	81,726	0	33
Structures and Improvements (390)	816,535	0	34
Office Furniture and Equipment (391)	1,863	0	35
Computer Equipment (391.1)	27,204	1,727	36
Transportation Equipment (392)	50,892	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	11,322	0	39
Laboratory Equipment (395)	10,185	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	158	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	999,885	1,727	
Total utility plant in service directly assignable	9,403,722	3,008,639	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	9,403,722	3,008,639	

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)	0	0	449,256 26
Transmission and Distribution Mains (343)	0	0	7,002,835 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	963,559 29
Meters (346)	0	0	139,689 30
Hydrants (348)	0	0	1,253,683 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	0	9,814,619
GENERAL PLANT			
Land and Land Rights (389)	0	0	81,726 33
Structures and Improvements (390)	0	0	816,535 34
Office Furniture and Equipment (391)	0	0	1,863 35
Computer Equipment (391.1)	0	0	28,931 36
Transportation Equipment (392)	0	0	50,892 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	11,322 39
Laboratory Equipment (395)	0	0	10,185 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	158 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	0	1,001,612
Total utility plant in service directly assignable	0	0	12,412,361
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	0	0	12,412,361

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	0	0	3,724	3,724	1
February	0	0	4,338	4,338	2
March	0	0	3,923	3,923	3
April	0	0	4,870	4,870	4
May	0	0	5,723	5,723	5
June	0	0	6,565	6,565	6
July	0	0	5,453	5,453	7
August	0	0	5,970	5,970	8
September	0	0	6,017	6,017	9
October	0	0	6,777	6,777	10
November	0	0	6,195	6,195	11
December	0	0	7,418	7,418	12
Total for year	0	0	66,973	66,973	
Less: Measured or estimated water used in main flushing and water treatment during year				21,749	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				45,224	16
Less: Water sold				33,977	17
Losses and unaccounted for				11,247	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Since this is a new system, much water is used in main flushing. The utility is currently checking for and monitoring leaks in the system.					
Maximum gallons pumped by all methods in any one day during reporting year				467	21
Date of maximum: 9/3/2000					22
Cause of maximum:					23
Flushing of new water mains					
Minimum gallons pumped by all methods in any one day during reporting year				29	24
Date of minimum: 1/3/2000					25
Total KWH used for pumping for the year				248,300	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					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)	
PELL LAKE DRIVE	1	1,270	13	400,000	Yes	1
PELL LAKE DRIVE	2	1,250	13	400,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	PELL LAKE DRIVE	PELL LAKE DRIVE	PELL LAKE DRIVE	2
Purpose	P	P	S	3
Destination	T	T	T	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	GENSET	5
Year Installed	1997	1997	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	OTHER	7
Actual Capacity (gpm)	400	400		8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	BYRON JACKSON	GENSET	9 10
Year Installed	1997	1997	1999	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	100	100	0	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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	122		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		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	6.000	8	0	0	0	8	1
P	D	6.000	78,531	49,838	0	0	128,369	2
M	D	8.000	496	0	0	0	496	3
P	D	8.000	6,752	2,357	0	0	9,109	4
M	D	10.000	261	0	0	0	261	5
P	D	10.000	25,764	15,854	0	0	41,618	6
Total Within Municipality			111,812	68,049	0	0	179,861	
Total Utility			111,812	68,049	0	0	179,861	

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	916	417	0	0	1,333	201	1
M	1.000	25	11	0	0	36	0	2
M	1.500	1	0	0	0	1	0	3
M	2.000	1	4	0	0	5	0	4
Total Utility		943	432	0	0	1,375	201	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,306	0	0	0	1,306	88	1
1.000	7	4	0	0	11	0	2
2.000	0	1	0	0	1	0	3
Total:	1,313	5	0	0	1,318	88	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,120	0	0	0	0	186	1,306	1
1.000	0	7	0	0	0	4	11	2
2.000	0	1	0	0	0	0	1	3
Total:	1,120	8	0	0	0	190	1,318	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	304	168	0	0	472	2
Total Fire Hydrants	304	168	0	0	472	
Flushing Hydrants						
	0	0	0	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:	50
Number of distribution system valves end of year:	115
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

All 2000 revenues and expenses will vary significantly from 1999 due to the construction and completion of utility plant phases 1 and 2 in 1999 and phase 3 in 2000.

Water Mains (Page W-15)

Water mains were financed by special assessments to property owners, borrowing and grants received.

Water Services (Page W-16)

Water services were financed through borrowing and grants received.

Meters (Page W-17)

The utility only purchased 5 new meters in 2000. The remaining costs recorded to meters are for the purchase of wire, parts and labor to install the new meters already in stock at the beginning of the year.
