



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ANTIGO WATER UTILITY

Principal Office: 700 EDISON STREET
ANTIGO, WI 54409-1955

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: ANTIGO WATER UTILITY

Utility Address: 700 EDISON STREET
ANTIGO, WI 54409-1955

When was utility organized? 2/1/1891

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KAYE MATUCHESKI

Title: CITY CLERK - TREASURER

Office Address:

700 EDISON STREET
ANTIGO, WI 54409-1955

Telephone: (715) 623 - 3633 EXT

Fax Number: (715) 627 - 7099

E-mail Address:

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

Name: MR DAVID MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES, S.C.

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

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@d@schenckcpa.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR DAVID MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES, S.C.

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schenckcpa.com

Date of most recent audit report: 3/8/2001

Period covered by most recent audit: 01/01/2000-12/31/00

Names and titles of utility management including manager or superintendent:

Name: VERNON L BERGER

Title: SUPERINTENDENT

Office Address:

700 EDISON ST

ANTIGO, WI 54409-1955

Telephone: (715) 623 - 3633

Fax Number: (715) 627 - 7099

E-mail Address:

Name of utility commission/committee: Members of the City Council

Names of members of utility commission/committee:

ROBERT BENISHEK

GLEN BETHEL

VERN CAHAK

CHET HAATVEDT

SAMUEL HARDIN

JOSEPH KAPUSTA

TIMOTHY KASSIS

DANIEL SCHAFER

JON SCHMIDT

LARRY STECKBAUER

EARL STEGER

MERLE WENDT

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: AMERICA'S WATER SERVICES
520 1ST AVE
ANTIGO, WI 54409

Contact Person: DAN DESJARLAIS
Title: PROJECT MANAGER
Telephone: (715) 623 - 3316
Fax Number: (715) 627 - 2063

E-mail Address:

Contract/Agreement beginning-ending dates: 10/1/1998 12/31/2003

Provide a brief description of the nature of Contract Operations being provided:

AWS is responsible for routine operation and maintenance costs of the water utility while the City is responsible for non-routine repairs and capital purchases and also completes the billing and administrative functions.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,002,825	1,064,308	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	663,392	571,168	2
Depreciation Expense (403)	158,748	156,466	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	99,464	99,311	5
Total Operating Expenses	921,604	826,945	
Net Operating Income	81,221	237,363	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	81,221	237,363	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	60,624	44,205	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	60,624	44,205	
Total Income	141,845	281,568	
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	141,845	281,568	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	71,901	75,082	14
Amortization of Debt Discount and Expense (428)	2,046	2,046	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)			19
Total Interest Charges	73,947	77,128	
Net Income	67,898	204,440	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	523,722	406,737	20
Balance Transferred from Income (433)	67,898	204,440	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	14,225	87,455	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	577,395	523,722	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	57,826	5
INTEREST ON SPECIAL ASSESSMENTS	2,798	6
Total (Acct. 419):	60,624	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	14,225	12
Total (Acct. 436)--Debit:	14,225	
Appropriations of Income to Municipal Funds (439):		
NONE		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	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,002,825	0	0	0	1,002,825	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,002,825	0	0	0	1,002,825	

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	242,604		242,604	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			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
Total Payroll	242,604	0	242,604	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,748,343	6,369,551	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,006,686	1,870,240	2
Net Utility Plant	4,741,657	4,499,311	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	182,804	188,524	6
Special Funds (125)	662,134	648,895	7
Total Other Property and Investments	844,938	837,419	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	19,662	10,596	8
Temporary Cash Investments (132)	286,255	330,383	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	37,968	38,315	11
Other Accounts Receivable (143)	12,883	9,551	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,369	11,872	14
Materials and Supplies (150)	38,930	38,679	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	411,067	439,396	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,426	35,472	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	33,426	35,472	
Total Assets and Other Debits	6,031,088	5,811,598	

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)	933,796	899,029	21
Appropriated Earned Surplus (215)	458,306	444,080	22
Unappropriated Earned Surplus (216)	577,395	523,722	23
Total Proprietary Capital	1,969,497	1,866,831	
LONG-TERM DEBT			
Bonds (221)	1,244,204	1,289,613	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	108,048	131,621	26
Total Long-Term Debt	1,352,252	1,421,234	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	33,567	41,404	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,545	16,912	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	49,112	58,316	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	29,657	25,276	36
Total Deferred Credits	29,657	25,276	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,630,570	2,439,941	41
Total Liabilities and Other Credits	6,031,088	5,811,598	

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)	6,608,183	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)	140,160				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
Total Utility Plant	6,748,343	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,006,686	0	0	0	10
Total Accumulated Provision	2,006,686	0	0	0	
Net Utility Plant	4,741,657	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	1,870,240				1,870,240	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	158,748				158,748	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,313				6,313	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	165,061	0	0	0	165,061	13
Debits during year						14
Book cost of plant retired	28,615				28,615	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	28,615	0	0	0	28,615	19
Balance End of Year	2,006,686	0	0	0	2,006,686	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	38,930	38,679 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>38,930</u>	<u>38,679</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)		
Unamortized debt discount & expense (181)				
Revenue Bonds - 1997 Issue	2,046	428	33,426	1
Total			<u><u>33,426</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	899,029	1
Changes during year (explain):		
FIXED ASSETS CONTRIBUTED BY TID # 3	34,767	2
Balance end of year	<u>933,796</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)	
1997 REVENUE BOND ISSUE	03/01/1997	03/01/2017	6.00%	1,244,204	1
Total Bonds (Account 221):				1,244,204	

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)					
State Trust Fund Loan	11/01/1994	03/15/2004	5.00%	108,048	1
Total for Account 224				108,048	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	99,464	2
Charged electric department expense		3
Charged sewer department expense	1,956	4
Other (explain):		
NONE		5
Total Accruals and other credits	101,420	
Taxes paid during year:		
County, state and local taxes	100,000	6
Social Security taxes		7
PSC Remainder Assessment	1,420	8
Other (explain):		
NONE		9
Total payments and other debits	101,420	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997 Revenue Bonds	11,164	65,683	66,008	10,839	2
Subtotal	11,164	65,683	66,008	10,839	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1994 State Trust Fund Loan	5,748	6,218	7,260	4,706	4
Subtotal	5,748	6,218	7,260	4,706	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	16,912	71,901	73,268	15,545	

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	2,439,941	0	0	0	0	2,439,941	1
Add credits during year:							
For Services	29,844					29,844	2
For Mains	129,240					129,240	3
Other (specify):							
HYDRANTS	31,545					31,545	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,630,570	0	0	0	0	2,630,570	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,621,133					1,621,133	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	182,804	2
Total (Acct. 124):	182,804	
Special Funds (125):		
PRINCIPAL AND INTEREST REDEMPTION FUND	73,418	3
PLANT REPLACEMENT FUND	433,232	4
REVENUE BOND RESERVE FUND	127,644	5
GENERAL OBLIGATION DEBT REDEMPTION FUND	27,840	6
Total (Acct. 125):	662,134	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,968	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	37,968	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
REIMBURSEMENT FROM VENDORS	5,182	14
INTEREST ON CERTIFICATE OF DEPOSIT	7,701	15
Total (Acct. 143):	12,883	
Receivables from Municipality (145):		
DELINQUENT USER CHARGES AND SPECIAL ASSESSMENTS PLACED ON TAX ROLL	15,369	16
Total (Acct. 145):	15,369	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
COMPENSATED ABSENCES	29,657	21
Total (Acct. 253):	29,657	

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	6,418,787	0	0	0	6,418,787	1
Materials and Supplies	38,804	0	0	0	38,804	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,938,463	0	0	0	1,938,463	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,535,255	0	0	0	2,535,255	6
Other (specify):					0	7
Average Net Rate Base	1,983,873	0	0	0	1,983,873	
Net Operating Income	81,221	0	0	0	81,221	8
Net Operating Income as a percent of Average Net Rate Base	4.09%	N/A	N/A	N/A	4.09%	

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	916,412	1
Appropriated Earned Surplus	451,193	2
Unappropriated Earned Surplus	550,558	3
Other (Specify):		4
Total Average Proprietary Capital	1,918,163	
Net Income		
Net Income	67,898	5
Percent Return on Proprietary Capital	3.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 9, 2001

Ms. Kaye Matucheski, City Clerk Treasurer
Antigo Water Utility
700 Edison Street
Antigo, WI 54409-1955

2000 Analytical Review DWCCA-180-ELE

Dear Ms. Matucheski:

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. On page W-16 more services are reported in use end of year than meters reported in use on page W-17. The response to your 1998 review indicated there are many services on vacant lots. Please complete an inventory or provide an estimate of services not in use on page W-16, column h, or otherwise explain why there are a significant number of unmetered services.
2. On page W-17 your 6, 8, and 12-inch meters are not reported tested. Meters 6-inches or larger in use are to be tested annually. Please make every effort to test your meters annually, or otherwise explain this matter.

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) 266-3768. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received 11/9/01:

1. The city is completing an inventory.
2. There are no 8 or 12 inch meters, 6-inch will be contracted out for testing in 2002. ok per Peter F.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	987,495	1
Total Sales of Water	987,495	
Other Operating Revenues		
Forfeited Discounts (470)	6,928	2
Miscellaneous Service Revenues (471)	100	3
Rents from Water Property (472)	4,800	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,502	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,330	
Total Operating Revenues	1,002,825	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	27,698	8
Pumping Expenses (620-625)	70,492	9
Water Treatment Expenses (630-635)	90,827	10
Transmission and Distribution Expenses (640-655)	133,365	11
Customer Accounts Expenses (901-904)	39,956	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	301,054	14
Total Operation and Maintenance Expenses	663,392	
Other Operating Expenses		
Depreciation Expense (403)	158,748	15
Amortization Expense (404-407)		16
Taxes (408)	99,464	17
Total Other Operating Expenses	258,212	
Total Operating Expenses	921,604	
NET OPERATING INCOME	81,221	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	85	266	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	85	266	
Metered Sales to General Customers (461)				
Residential	2,895	134,092	439,729	4
Commercial	427	90,031	201,916	5
Industrial	33	49,610	82,135	6
Total Metered Sales to General Customers (461)	3,355	273,733	723,780	
Private Fire Protection Service (462)	46		21,728	7
Public Fire Protection Service (463)	3,441		209,253	8
Other Sales to Public Authorities (464)	53	10,848	32,468	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,896	284,666	987,495	

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)	209,253	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	209,253	
Forfeited Discounts (470):		
Customer late payment charges	6,928	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,928	
Miscellaneous Service Revenues (471):		
RECONNECTIONS AND NSF CHECK CHARGES	100	7
Total Miscellaneous Service Revenues (471)	100	
Rents from Water Property (472):		
RENTAL OF WATER TOWER FOR MOBILE PHONE ANTENNA	4,800	8
Total Rents from Water Property (472)	4,800	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,502	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,502	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	4,315	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,530	3
Maintenance of Water Source Plant (605)	19,853	4
Total Source of Supply Expenses	27,698	
 PUMPING EXPENSES		
Operation Labor (620)	70,492	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	70,492	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	72,897	10
Chemicals (631)		11
Operation Supplies and Expenses (632)	1,696	12
Maintenance of Water Treatment Plant (635)	16,234	13
Total Water Treatment Expenses	90,827	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	88,491	14
Operation Supplies and Expenses (641)	166	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	22,423	17
Maintenance of Services (652)	4,684	18
Maintenance of Meters (653)	11,936	19
Maintenance of Hydrants (654)	5,665	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	133,365	

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)	6,397	22
Accounting and Collecting Labor (902)	27,567	23
Supplies and Expenses (903)	5,992	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	39,956	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	170	27
Office Supplies and Expenses (921)	3,134	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	274,927	30
Property Insurance (924)	2,721	31
Injuries and Damages (925)	10,082	32
Employee Pensions and Benefits (926)	4,938	33
Regulatory Commission Expenses (928)	350	34
Miscellaneous General Expenses (930)	326	35
Transportation Expenses (933)	1,350	36
Maintenance of General Plant (935)	3,056	37
Total Administrative and General Expenses	301,054	
 Total Operation and Maintenance Expenses	 663,392	

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		100,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,956	2
Net property tax equivalent		98,044	
Social Security			3
PSC Remainder Assessment		1,420	4
Other (specify): NONE			5
Total tax expense		99,464	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Langlade				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202343				3
County tax rate	mills		5.588635				4
Local tax rate	mills		7.596345				5
School tax rate	mills		10.197621				6
Voc. school tax rate	mills		1.933122				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.518066				10
Less: state credit	mills		1.658842				11
Net tax rate	mills		23.859224				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.596345				14
Combined School Tax Rate	mills		12.130743				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.727088				17
Total Tax Rate	mills		25.518066				18
Ratio of Local and School Tax to Total	dec.		0.773064				19
Total tax net of state credit	mills		23.859224				20
Net Local and School Tax Rate	mills		18.444698				21
Utility Plant, Jan. 1	\$	6,229,391	6,229,391				22
Materials & Supplies	\$	38,679	38,679				23
Subtotal	\$	6,268,070	6,268,070				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,268,070	6,268,070				26
Assessment Ratio	dec.		0.988416				27
Assessed Value	\$	6,195,461	6,195,461				28
Net Local & School Rate	mills		18.444698				29
Tax Equiv. Computed for Current Year	\$	114,273	114,273				30
Tax Equivalent per 1994 PSC Report	\$	95,965					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	100,000					32 33
Tax equiv. for current year (see note 6)	\$	100,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,767		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	15,204		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	250,091		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	280,062	0	
PUMPING PLANT			
Land and Land Rights (320)	10,840		12
Structures and Improvements (321)	75,948		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	281,055		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,532		20
Total Pumping Plant	370,375	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	7,865		21
Structures and Improvements (331)	208,597		22
Water Treatment Equipment (332)	903,768		23
Total Water Treatment Plant	1,120,230	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,007		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,767	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			15,204	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			250,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	280,062	
PUMPING PLANT				
Land and Land Rights (320)			10,840	12
Structures and Improvements (321)			75,948	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			281,055	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,532	20
Total Pumping Plant	0	0	370,375	
WATER TREATMENT PLANT				
Land and Land Rights (330)			7,865	21
Structures and Improvements (331)			208,597	22
Water Treatment Equipment (332)			903,768	23
Total Water Treatment Plant	0	0	1,120,230	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,007	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	102,165		26
Transmission and Distribution Mains (343)	2,941,586	262,978	27
Fire Mains (344)	0		28
Services (345)	453,990	85,170	29
Meters (346)	244,136	14,778	30
Hydrants (348)	413,486	44,543	31
Other Transmission and Distribution Plant (349)	308		32
Total Transmission and Distribution Plant	4,159,678	407,469	
GENERAL PLANT			
Land and Land Rights (389)	178		33
Structures and Improvements (390)	14,256		34
Office Furniture and Equipment (391)	12,576		35
Computer Equipment (391.1)	47,038		36
Transportation Equipment (392)	91,366		37
Stores Equipment (393)	891		38
Tools, Shop and Garage Equipment (394)	13,088		39
Laboratory Equipment (395)	17,536		40
Power Operated Equipment (396)	92,933		41
Communication Equipment (397)	4,594		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	4,590		45
Total General Plant	299,046	0	
Total utility plant in service directly assignable	6,229,391	407,469	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,229,391	407,469	

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)			102,165 26
Transmission and Distribution Mains (343)	26,920		3,177,644 27
Fire Mains (344)			0 28
Services (345)	555		538,605 29
Meters (346)	700		258,214 30
Hydrants (348)	440		457,589 31
Other Transmission and Distribution Plant (349)			308 32
Total Transmission and Distribution Plant	28,615	0	4,538,532
GENERAL PLANT			
Land and Land Rights (389)			178 33
Structures and Improvements (390)			14,256 34
Office Furniture and Equipment (391)			12,576 35
Computer Equipment (391.1)			47,038 36
Transportation Equipment (392)		(62)	91,304 37
Stores Equipment (393)			891 38
Tools, Shop and Garage Equipment (394)			13,088 39
Laboratory Equipment (395)			17,536 40
Power Operated Equipment (396)			92,933 41
Communication Equipment (397)			4,594 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			4,590 45
Total General Plant	0	(62)	298,984
Total utility plant in service directly assignable	28,615	(62)	6,608,183
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	28,615	(62)	6,608,183

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			31,748	31,748	1
February			30,076	30,076	2
March			32,241	32,241	3
April			29,037	29,037	4
May			33,409	33,409	5
June			32,084	32,084	6
July			33,350	33,350	7
August			34,521	34,521	8
September			27,803	27,803	9
October			33,117	33,117	10
November			32,062	32,062	11
December			31,339	31,339	12
Total for year	0	0	380,787	380,787	
Less: Measured or estimated water used in main flushing and water treatment during year				1,950	13
Less: Other utility use				17,464	14
Other utility use explanation:					15
Main Breaks and Services Leaks-1,200					
Wash and Blow off Sewerage Building-16,264					
Water pumped into distribution system				361,373	16
Less: Water sold				284,666	17
Losses and unaccounted for				76,707	18
Percent unaccounted for to the nearest whole percent (%)				21%	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				1,302	21
Date of maximum: 7/24/2000					22
Cause of maximum:					23
Seasonal Use					
Minimum gallons pumped by all methods in any one day during reporting year				655	24
Date of minimum: 4/16/2000					25
Total KWH used for pumping for the year				572,368	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TREATMENT PLANT BLOCK	#10 WELL	58	24	277,303	Yes	1
BEHIND NORTH ELEMENTARY	#13 WELL	56	24	216,193	Yes	2
2458 PIONEER ROAD	#15 WELL	61	16	156,475	Yes	3
TREATMENT PLANT BLOCK	#16 WELL	58	30	381,920	Yes	4
900 BLOCK HUDSON STREET	#17 WELL	55	16	178,004	Yes	5
2450 PIONEER ROAD	#18 WELL	62	16	177,823	Yes	6
TREATMENT PLANT BLOCK	#9 WELL	58	24	165,168	Yes	7

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	#10 WELL	#13 WELL	#15 WELL (A)	1
Location	TREATMENT PLANT BLK J N. ELEMENTARY SCHOOL		2458 PIONEER ROAD	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	POMONA	DEMING	LAYNE	5
Year Installed	1956	1970	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	319	252	469	8
Pump Motor or Standby Engine Mfr	FB MORSE	U S	U S	9 10
Year Installed	1956	1970	1978	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	20	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#15 WELL (B)	#16 WELL	#17 WELL	14
Location	2458 PIONEER RD	TREATMENT PLANT BLK	900 BLK HUDSON ST	15
Purpose	S	P	P	16
Destination	D	T	T	17
Pump Manufacturer	LAYNE	DEMING	DEMING	18
Year Installed	1978	1987	1979	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	219	264	21
Pump Motor or Standby Engine Mfr	FORD	U S	G E	22 23
Year Installed	1978	1987	1979	24
Type	PROPANE	ELECTRIC	ELECTRIC	25
Horsepower	175	20	20	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#18 WELL	#9 WELL	RESERVOIR #1	1
Location	2450 PIONEER RD	TREATMENT PLANT BLK	NO 1-E PLANT	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	SIMMONS	POMONA	AMERICAN	5
Year Installed	1989	1950	1938	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	541	309	1,500	8
Pump Motor or Standby Engine Mfr	NEWMAN	G E	MARATHON ELECTRIC	9 10
Year Installed	1989	1950	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	10	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR #2	RESERVOIR #3	RESERVOIR #4	14
Location	NO 2-W PLANT	NO 3 PLANT	NO 4 PLANT	15
Purpose	B	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AMERICAN	AMERICAN	18
Year Installed	1992	1938	1938	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,200	2,000	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	CUMMINS	22 23
Year Installed	1995	1994	1995	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	100	75	167	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	CLEAR WELL	INDUSTRIAL PARK	WATER PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1939	1968	1930	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	147	160	6
Total capacity in gallons	500,000	200,000	150,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	639	0	0	0	639	1
M	D	1.250	1,165	0	0	0	1,165	2
M	D	1.500	237	0	0	0	237	3
M	D	2.000	7,982	0	0	0	7,982	4
M	D	4.000	12,995	0	1,275	0	11,720	5
M	D	6.000	198,169	157	2,090	0	196,236	6
M	D	8.000	39,701	3,883	0	0	43,584	7
M	D	10.000	29,008	0	0	0	29,008	8
M	D	12.000	24,402	4,491	0	0	28,893	9
M	D	14.000	10,340	0	0	0	10,340	10
M	D	16.000	10,618	0	0	0	10,618	11
Total Within Municipality			335,256	8,531	3,365	0	340,422	
Total Utility			335,256	8,531	3,365	0	340,422	

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	2,071	0	37	0	2,034		1
L	0.750	819	0	0	0	819		2
M	1.000	787	43	0	0	830		3
L	1.000	61	0	0	0	61		4
M	1.250	20	0	0	0	20		5
M	1.500	35	1	0	0	36		6
L	1.500	1	0	0	0	1		7
M	2.000	67	0	0	0	67		8
M	3.000	5	0	0	0	5		9
M	4.000	16	2	0	0	18		10
M	6.000	26	22	0	0	48		11
M	8.000	11	1	0	0	12		12
M	10.000	4	0	0	0	4		13
Total Utility		3,923	69	37	0	3,955	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,235	100	10	(2)	3,323	248	1
1.000	137	0	2	(8)	127	15	2
1.250	1	0	0	0	1	0	3
1.500	42	2	0	1	45	1	4
2.000	51	0	0	(4)	47	0	5
3.000	10	2	0	(5)	7	0	6
4.000	4	2	0	(1)	5	0	7
6.000	2	0	0	(1)	1	0	8
8.000	1	0	0	0	1	0	9
12.000	1	0	0	0	1	0	10
Total:	3,484	106	12	(20)	3,558	264	

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	2,894	262	12	19	0	136	3,323	1
1.000	1	100	10	7	0	9	127	2
1.250	0	1	0	0	0	0	1	3
1.500	0	34	4	6	0	1	45	4
2.000	0	25	4	18	0	0	47	5
3.000	0	4	0	0	2	1	7	6
4.000	0	1	2	1	0	1	5	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	1	0	0	1	9
12.000	0	0	0	1	0	0	1	10
Total:	2,895	427	33	53	2	148	3,558	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	493	17	2		508	2
Total Fire Hydrants	493	17	2	0	508	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	85
Number of distribution system valves end of year:	965
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Revenue for industrial sales decreased as a result of a change in the cooling process of a manufacturer thereby reducing their water requirements.

Water Operation & Maintenance Expenses (Page W-05)

NOTE: Social security and employees pension and benefits are included with labor charges in the operating expense accounts. The City's payroll system is set up to allocate these benefits based on an employee's wages.

Maintenance of Water Source Plant (605)-Increased due to additional cost incurred for cleaning and chlorination of well no. 13.

Maintenance of Water Treatment Plant (635)-Additional contracted maintenance costs were incurred in 2000.

Maintenance of Mains (651)-In 1999, the utility personnel completed a higher number of main work orders. Also, the utility incurred additional costs to lower an existing main in 1999.

Outside Services Employed (923)-Outside services consist primarily of the contract management fee paid to America's Water Services. During 1999, the previous contract operator refunded the City \$20,379 for charges in excess of costs for 1998 resulting in an overall lower expense for 1999.

Injuries and Damages(925)-Premiums increased for worker's compensation due to the City's claim history.

Property Tax Equivalent (Water) (Page W-07)

The Utility has authorized the property tax equivalent to be \$100,000 annually per Resolution #006-00 approved during the 2/9/00 meeting.

Water Utility Plant in Service (Page W-08)

Transmission and Distribution Mains (343)-Additions to the mains were financed by the following: \$9456 was contributed by Tax Increment District, \$129,239 was paid for through an EDA grant, the remaining additions were considered a replacement project or built for future development and financed by the Utility.

Services (345)-Additions to the services were financed by the following: \$23,942 was contributed by Tax Increment District, \$17,850 was contributed by an EDA grant, the remaining additions were considered a replacement project and financed by the utility,

Hydrants (348)-Additions to the hydrants were financed by the following: \$1369 was contributed by the Tax Increment District, \$31,545 was contributed by an EDA grant and the remaining additions were replacements financed by the Utility.

Transportation Equipment (392) - The adjustment of \$62 was a refund of costs incurred as part of the 1999 truck purchase price.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

2000 additions to water mains are as follows:

- 1) 120'-6" and 3387' of 8" water main was a replacement project financed by the Utility
 - 2) 37'-6" water main was internally constructed by the Utility for future development
 - 3) 330'-8" water main was financed by the City's Tax Increment District #3
 - 4) 166'-8" and 4491' of 12" water main was financed by an EDA Grant
-

Water Services (Page W-16)

2000 additions to Water Services are as follows:

- 1) 1"-38-Financed by the Utility (replacement project)
 - 2) 1"-5, 1 1/2"-1 Utility constructed and assessed based on application of Cz-1
 - 3) 4"-2, 6"-1, 8"-1 Paid for by the customer
 - 4) 6"-12 Financed by the City's Taxing Increment District # 3
 - 5) 6"-9 Financed by an EDA Grant
-

Meters (Page W-17)

Meter adjustments resulted from an effort to agree meter records to utility billing system during 2000.
