



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FORT ATKINSON WATER UTILITY

Principal Office: 101 N. MAIN ST.
FORT ATKINSON, WI 53538

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: FORT ATKINSON WATER UTILITY

Utility Address: 101 N. MAIN ST.
FORT ATKINSON, WI 53538

When was utility organized? 1/1/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN WILMET

Title: CITY MANAGER

Office Address:

101 N. MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (414) 563 - 7760

Fax Number: (414) 563 - 7776

E-mail Address:

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

Name: VIRCHOW, KRAUSE, & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE, & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

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: VIRCHOW, KRAUSE, & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE, & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/13/2001

Period covered by most recent audit: CALENDAR YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: ROGER SHERMAN

Title: DIRECTOR

Office Address:

101 N MAIN STREET

MADISON, WI 53538

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

GORDON DAY, JR, PRESIDENT

BILL FLOOD

LOREN GRAY

BRUCE JOHNSTON

MARK ZASTROW

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,205,510	1,064,425	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	563,090	505,281	2
Depreciation Expense (403)	149,063	143,258	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	165,425	166,460	5
Total Operating Expenses	877,578	814,999	
Net Operating Income	327,932	249,426	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	327,932	249,426	
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)	26,860	24,831	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	26,860	24,831	
Total Income	354,792	274,257	
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	354,792	274,257	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	42,878	52,568	14
Amortization of Debt Discount and Expense (428)	2,605	3,123	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	74,425	67,875	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	119,908	123,566	
Net Income	234,884	150,691	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,446,236	2,307,105	20
Balance Transferred from Income (433)	234,884	150,691	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	11,560	11,560	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)	2,669,560	2,446,236	

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):		
INVESTMENT INCOME	26,860	5
Total (Acct. 419):	26,860	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
INTEREST PAID TO MUNICIPALITY	11,560	10
Total (Acct. 435)--Debit:	11,560	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,205,510	0	0	0	1,205,510	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	1,205,510	0	0	0	1,205,510	

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	184,780		184,780	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	6,079		6,079	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	1,435		1,435	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	192,294	0	192,294	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,858,064	7,677,260	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,687,974	1,572,108	2
Net Utility Plant	6,170,090	6,105,152	
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)	128,180	128,828	6
Special Funds (125)	375,317	404,165	7
Total Other Property and Investments	503,497	532,993	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	228,673	133,200	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	123,221	116,503	11
Other Accounts Receivable (143)	5,572	3,259	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,920	12,146	14
Materials and Supplies (150)	41,781	36,329	15
Prepayments (165)	1,877	2,165	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	413,044	303,602	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,172	6,777	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,172	6,777	
Total Assets and Other Debits	7,090,803	6,948,524	

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)	256,902	256,902	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,669,560	2,446,236	23
Total Proprietary Capital	2,926,462	2,703,138	
LONG-TERM DEBT			
Bonds (221)	475,000	610,000	24
Advances from Municipality (223)	1,457,900	1,527,450	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,932,900	2,137,450	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	35,475	26,611	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	148,757	157,044	31
Interest Accrued (237)	45,483	55,298	32
Other Current and Accrued Liabilities (238)	1,398		33
Total Current and Accrued Liabilities	231,113	238,953	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,451	0	36
Total Deferred Credits	2,451	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	34,650	31,901	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	34,650	31,901	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,963,227	1,837,082	41
Total Liabilities and Other Credits	7,090,803	6,948,524	

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)	7,840,259	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	17,805				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,858,064	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,687,974	0	0	0	10
Total Accumulated Provision	1,687,974	0	0	0	
Net Utility Plant	6,170,090	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	1,572,108				1,572,108	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	149,063				149,063	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,441				11,441	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	364				364	10
Other credits (specify):						11
Depreciation Cleared	3,057				3,057	12
Total credits	163,925	0	0	0	163,925	13
Debits during year						14
Book cost of plant retired	33,162				33,162	15
Cost of removal	14,897				14,897	16
Other debits (specify):						17
					0	18
Total debits	48,059	0	0	0	48,059	19
Balance End of Year	1,687,974	0	0	0	1,687,974	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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	41,781	36,329
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>41,781</u>	<u>36,329</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)				
1988 MRB's	2,605	428	4,172	1
Total			<u><u>4,172</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	256,902	1
Changes during year (explain):		2
Balance end of year	<u>256,902</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)	
1988 Mortgage revenue bonds	08/01/1988	08/01/2003	7.00%	475,000	1
Total Bonds (Account 221):				475,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 G.O. Debt	10/15/1997	10/15/2016	5.00%	919,000	1
1999 G. O. DEBT	05/15/1999	02/01/2019	5.00%	465,000	2
1996 G.O Debt	07/15/1996	07/15/2003	5.00%	73,900	3
Total for Account 223				<u>1,457,900</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	157,044	1
Accruals:		
Charged water department expense	148,757	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax equivalent charged to sewer	4,335	5
Total Accruals and other credits	153,092	
Taxes paid during year:		
County, state and local taxes	140,376	6
Social Security taxes	19,466	7
PSC Remainder Assessment	1,537	8
Other (explain):		
NONE		9
Total payments and other debits	161,379	
Balance end of year	148,757	

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)					
1988 Mortgage revenue bonds	19,595	42,878	47,140	15,333	1
Subtotal	19,595	42,878	47,140	15,333	
Advances from Municipality (223)					
NONE	0			0	2
1996 Advance	2,300	4,555	5,094	1,761	3
1999 ADVANCE	13,480	22,904	27,183	9,201	4
1997 Advance	19,923	46,966	47,701	19,188	5
Subtotal	35,703	74,425	79,978	30,150	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	55,298	117,303	127,118	45,483	

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	1,837,082	0	0	0	0	1,837,082	1
Add credits during year:							
For Services	26,423					26,423	2
For Mains	87,071					87,071	3
Other (specify):							
HYDRANTS	12,651					12,651	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,963,227	0	0	0	0	1,963,227	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
GENERAL SPECIAL ASSESSMENTS	9,232	2
DEFERRED SPECIAL ASSESSMENTS	118,948	3
Total (Acct. 124):	128,180	
Special Funds (125):		
DEPRECIATION ACCOUNT	48,721	4
REDEMPTION ACCOUNT	326,596	5
Total (Acct. 125):	375,317	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	123,221	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	123,221	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
ITEMS BILLED TO CUSTOMERS	5,572	13
Total (Acct. 143):	5,572	
Receivables from Municipality (145):		
ITEMS PLACED ON TAX ROLL	11,920	14
Total (Acct. 145):	11,920	
Prepayments (165):		
PREPAID INSURANCE	1,877	15
Total (Acct. 165):	1,877	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
DUE TO SEWER	2,451	19
Total (Acct. 253):	2,451	
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,741,291	0	0	0	7,741,291	1
Materials and Supplies	39,055	0	0	0	39,055	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,630,041	0	0	0	1,630,041	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,900,154	0	0	0	1,900,154	6
Other (specify):					0	7
Average Net Rate Base	4,250,151	0	0	0	4,250,151	
Net Operating Income	327,932	0	0	0	327,932	8
Net Operating Income as a percent of Average Net Rate Base	7.72%	N/A	N/A	N/A	7.72%	

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	256,902	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,557,898	3
Other (Specify):		4
Total Average Proprietary Capital	2,814,800	
Net Income		
Net Income	234,884	5
Percent Return on Proprietary Capital	8.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 11, 2001

Mr. John Wilmet, City Manager
City of Fort Atkinson Water Utility
101 North Main Street
Fort Atkinson, WI 53538-1861

2000 Analytical Review DWCCA-2060-PJL

Dear Mr. Wilmet:

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:

As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25 percent when compared to the previous year and follow this procedure 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,

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

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,187,687	1
Total Sales of Water	1,187,687	
Other Operating Revenues		
Forfeited Discounts (470)	8,413	2
Miscellaneous Service Revenues (471)	463	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,947	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,823	
Total Operating Revenues	1,205,510	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	31,136	8
Pumping Expenses (620-625)	117,279	9
Water Treatment Expenses (630-635)	27,203	10
Transmission and Distribution Expenses (640-655)	173,928	11
Customer Accounts Expenses (901-904)	32,474	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	181,070	14
Total Operation and Maintenance Expenses	563,090	
Other Operating Expenses		
Depreciation Expense (403)	149,063	15
Amortization Expense (404-407)		16
Taxes (408)	165,425	17
Total Other Operating Expenses	314,488	
Total Operating Expenses	877,578	
NET OPERATING INCOME	327,932	

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	2	1	3,487	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	1	3,487	
Metered Sales to General Customers (461)				
Residential	3,793	288,868	477,362	4
Commercial	423	116,341	160,934	5
Industrial	33	282,609	263,126	6
Total Metered Sales to General Customers (461)	4,249	687,818	901,422	
Private Fire Protection Service (462)	49		25,961	7
Public Fire Protection Service (463)	1		239,532	8
Other Sales to Public Authorities (464)	27	12,096	17,285	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,328	699,915	1,187,687	

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)	239,532	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)	239,532	
Forfeited Discounts (470):		
Customer late payment charges	8,413	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,413	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUES	463	7
Total Miscellaneous Service Revenues (471)	463	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,947	10
Other (specify): NONE		11
Total Other Water Revenues (474)	8,947	
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)	1,629	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	71	3
Maintenance of Water Source Plant (605)	29,436	4
Total Source of Supply Expenses	31,136	
 PUMPING EXPENSES		
Operation Labor (620)	24,275	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	73,959	7
Operation Supplies and Expenses (623)	829	8
Maintenance of Pumping Plant (625)	18,216	9
Total Pumping Expenses	117,279	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	12,432	10
Chemicals (631)	11,310	11
Operation Supplies and Expenses (632)	893	12
Maintenance of Water Treatment Plant (635)	2,568	13
Total Water Treatment Expenses	27,203	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	64,190	14
Operation Supplies and Expenses (641)	22,667	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,371	16
Maintenance of Mains (651)	46,296	17
Maintenance of Services (652)	9,766	18
Maintenance of Meters (653)	8,804	19
Maintenance of Hydrants (654)	14,834	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	173,928	

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)	5,840	22
Accounting and Collecting Labor (902)	16,015	23
Supplies and Expenses (903)	10,619	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	32,474	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	76,414	27
Office Supplies and Expenses (921)	4,483	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,228	30
Property Insurance (924)	2,423	31
Injuries and Damages (925)	5,393	32
Employee Pensions and Benefits (926)	53,518	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,090	35
Transportation Expenses (933)	20,925	36
Maintenance of General Plant (935)	6,596	37
Total Administrative and General Expenses	181,070	
 Total Operation and Maintenance Expenses	 563,090	

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		148,757	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,335	2
Net property tax equivalent		144,422	
Social Security		19,466	3
PSC Remainder Assessment		1,537	4
Other (specify): NONE			5
Total tax expense		<u>165,425</u>	

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			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.204356				2
County tax rate	mills		4.816091				3
Local tax rate	mills		8.439162				4
School tax rate	mills		11.430813				5
Voc. school tax rate	mills		1.498752				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.389174				9
Less: state credit	mills		1.870742				10
Net tax rate	mills		24.518432				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.439162				12
Combined School Tax Rate	mills		12.929565				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		21.368727				15
Total Tax Rate	mills		26.389174				16
Ratio of Local and School Tax to Total	dec.		0.809754				17
Total tax net of state credit	mills		24.518432				18
Net Local and School Tax Rate	mills		19.853887				19
Utility Plant, Jan. 1	\$	7,677,260	7,677,260				20
Materials & Supplies	\$	36,329	36,329				21
Subtotal	\$	7,713,589	7,713,589				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	7,713,589	7,713,589				24
Assessment Ratio	dec.		0.971351				25
Assessed Value	\$	7,492,602	7,492,602				26
Net Local & School Rate	mills		19.853887				27
Tax Equiv. Computed for Current Year	\$	148,757	148,757				28
Tax Equivalent per 1994 PSC Report	\$	119,509					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	148,757					31

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)	24,080		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	159,506		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	183,586	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	162,396	19,834	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	326,159	5,500	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,235		20
Total Pumping Plant	497,790	25,334	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	68,734	2,364	23
Total Water Treatment Plant	68,734	2,364	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,026		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	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			24,080	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			159,506	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	<u>0</u>	<u>0</u>	<u>183,586</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	2,000		180,230	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			331,659	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,235	20
Total Pumping Plant	<u>2,000</u>	<u>0</u>	<u>521,124</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			71,098	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>71,098</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,026	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)	943,746		26
Transmission and Distribution Mains (343)	3,575,069	97,127	27
Fire Mains (344)	0		28
Services (345)	718,613	44,473	29
Meters (346)	447,887	20,220	30
Hydrants (348)	504,141	15,257	31
Other Transmission and Distribution Plant (349)	2,265		32
Total Transmission and Distribution Plant	6,198,747	177,077	
GENERAL PLANT			
Land and Land Rights (389)	2,000		33
Structures and Improvements (390)	315,659	10,832	34
Office Furniture and Equipment (391)	28,686		35
Computer Equipment (391.1)	39,092	6,518	36
Transportation Equipment (392)	91,756		37
Stores Equipment (393)	10,612		38
Tools, Shop and Garage Equipment (394)	69,366	1,920	39
Laboratory Equipment (395)	10,733		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,378		42
SCADA Equipment (397.1)	119,185	7,052	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	693,467	26,322	
Total utility plant in service directly assignable	7,642,324	231,097	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,642,324	231,097	

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)			943,746 26
Transmission and Distribution Mains (343)			3,672,196 27
Fire Mains (344)			0 28
Services (345)			763,086 29
Meters (346)	6,157		461,950 30
Hydrants (348)	100		519,298 31
Other Transmission and Distribution Plant (349)			2,265 32
Total Transmission and Distribution Plant	6,257	0	6,369,567
GENERAL PLANT			
Land and Land Rights (389)			2,000 33
Structures and Improvements (390)			326,491 34
Office Furniture and Equipment (391)			28,686 35
Computer Equipment (391.1)	22,905		22,705 36
Transportation Equipment (392)			91,756 37
Stores Equipment (393)			10,612 38
Tools, Shop and Garage Equipment (394)			71,286 39
Laboratory Equipment (395)			10,733 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,378 42
SCADA Equipment (397.1)	2,000		124,237 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	24,905	0	694,884
Total utility plant in service directly assignable	33,162	0	7,840,259
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	33,162	0	7,840,259

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			95,069	95,069	1
February			46,894	46,894	2
March			51,176	51,176	3
April			57,011	57,011	4
May			55,410	55,410	5
June			58,371	58,371	6
July			61,428	61,428	7
August			61,947	61,947	8
September			56,534	56,534	9
October			60,301	60,301	10
November			53,089	53,089	11
December			53,103	53,103	12
Total for year	0	0	710,333	710,333	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				710,333	16
Less: Water sold				699,915	17
Losses and unaccounted for				10,418	18
Percent unaccounted for to the nearest whole percent (%)				1%	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				2,855	21
Date of maximum: 4/10/2000					22
Cause of maximum:					23
The cause of the maximum gallons pumped was dry and warm conditions.					
Minimum gallons pumped by all methods in any one day during reporting year				903	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				1,161,546	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)	
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,458,720	Yes	1
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	1,487,520	Yes	2
DEEPWELL (GROVE ST., JONES PL)	5	1,030	15	1,654,560	Yes	3
DEEPWELL (ZAFFKE ST., CLOUTIER)	6	1,015	15	1,804,320	Yes	4
DEEPWELL (JAMES WAY)	7	984	17	1,658,880	Yes	5

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	HIGH SERVICE 301	HIGH SERVICE 302	HIGH SERVICE 303	1
Location	37 N. WATER	37 N. WATER	37 N. WATER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1972	1972	1972	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	L. ALLIS	L. ALLIS	L. ALLIS	10
Year Installed	1972	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH SERVICE 304	HIGH SERVICE 501	HIGH SERVICE 502	14
Location	37 N. WATER	GROVE ST., JONES PARK	GROVE ST., JONES PARK	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	FAIRBANKS / MORSE	FAIRBANKS / MORSE	18
Year Installed	1972	1980	1980	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	562	774	21
Pump Motor or Standby Engine Mfr	L. ALLIS	WEST	WEST	23
Year Installed	1972	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	60	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	2	3	JONES PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1969	1989	1977	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	68	123	0	6
Total capacity in gallons	585,000	500,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	8.0000	8.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	MAIN STATION		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	13		6
Total capacity in gallons	250,000		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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000		12
Is a corrosion control chemical used (yes, no)?	N		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	2,772	0	0	0	2,772	1
M	D	1.500	1,954	0	0	0	1,954	2
M	D	2.000	8,067	0	0	0	8,067	3
M	D	3.000	1,452	0	0	0	1,452	4
M	D	4.000	43,981	0	0	0	43,981	5
A	D	6.000	2,161	0	0	0	2,161	6
M	D	6.000	124,700	45	0	0	124,745	7
A	D	8.000	0	0	0	0	0	8
M	D	8.000	94,035	1,212	0	0	95,247	9
P	D	8.000	1,120	0	0	0	1,120	10
A	D	10.000	325	0	0	0	325	11
M	D	10.000	19,313	0	0	0	19,313	12
A	S	12.000	1,000	0	0	0	1,000	13
M	D	12.000	5,988	1,392	0	0	7,380	14
M	D	16.000	13,763	0	0	0	13,763	15
Total Within Municipality			320,631	2,649	0	0	323,280	
Total Utility			320,631	2,649	0	0	323,280	

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	2,305	33	3	3	2,338	7	1
L	0.750	350	0	31	0	319	6	2
M	1.000	1,281	11	1	0	1,291	92	3
L	1.250	2	0	0	0	2		4
L	1.500	2	0	0	0	2		5
M	1.500	128	2	0	0	130	30	6
L	2.000	9	0	0	0	9	0	7
M	2.000	104	0	2	0	102	20	8
M	3.000	4	0	0	0	4	1	9
M	4.000	27	0	0	0	27	2	10
M	6.000	7	8	0	0	15	8	11
M	8.000	1	5	0	(2)	4	2	12
Total Utility		4,220	59	37	1	4,243	168	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,104	100	87	0	4,117	242	1
0.750	36	0	24	0	12	12	2
1.000	117	12	4	0	125	12	3
1.500	46	5	3	0	48	9	4
2.000	33	1	0	0	34	17	5
3.000	7	0	0	0	7	3	6
4.000	5	1	0	0	6	5	7
6.000	2	1	0	0	3	2	8
Total:	4,350	120	118	0	4,352	302	

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	4,025	0	0	0	0	92	4,117	1
0.750	12	0	0	0	0	0	12	2
1.000	111	0	0	0	0	14	125	3
1.500	43	0	0	0	0	5	48	4
2.000	31	0	0	0	0	3	34	5
3.000	7	0	0	0	0	0	7	6
4.000	6	0	0	0	0	0	6	7
6.000	2	0	0	0	0	1	3	8
Total:	4,237	0	0	0	0	115	4,352	

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	399	7	2		404	2
Total Fire Hydrants	399	7	2	0	404	
Flushing Hydrants						
	62				62	3
Total Flushing Hydrants	62	0	0	0	62	

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:	466
Number of distribution system valves end of year:	884
Number of distribution valves operated during year:	363

WATER OPERATING SECTION FOOTNOTES

Sources of Water Supply - Statistics (Page W-10)

January pumpage statistics include December 1999 totals. This is included because the gallons sold on W-2 actually include 13 months of billing data. This occurs because the utility bills bi-monthly, and the January 2000 totals include December 1999 consumption.

Water Mains (Page W-15)

The additions were financed by the utility and developers.

Water Services (Page W-16)

The additions were financed by the utility and developers.

The cost of water services retired will be shown in the 2001 PSC report.
