



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF FOX LAKE WATER UTILITY

Principal Office: 105 N. COLLEGE AVENUE
FOX LAKE, WI 53933

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF FOX LAKE WATER UTILITY

Utility Address: 105 N. COLLEGE AVENUE
FOX LAKE, WI 53933

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN HOLLNAGEL

Title: CLERK-TREASURER

Office Address:

105 N. COLLEGE AVENUE
FOX LAKE, WI 53933

Telephone: (920) 928 - 2280

Fax Number: (920) 928 - 3340

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.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: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/1/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MR KIP PETERS

Title: UTILITY SUPERINTENDENT

Office Address:

202 DAVIS STREET

FOX LAKE, WI 53933

Telephone: (920) 928 - 3577

Fax Number: (920) 928 - 6319

E-mail Address:

Name of utility commission/committee: FOX LAKE CITY COUNCIL

Names of members of utility commission/committee:

MR JIM CARLTON, UTILITY SUPERINTENDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	293,112	280,916	1
Operating Expenses:			
Operation and Maintenance Expense (401)	99,054	106,987	2
Depreciation Expense (403)	56,884	56,498	3
Amortization Expense (404)	3,298	3,298	4
Taxes (408)	70,888	69,670	5
Total Operating Expenses	230,124	236,453	
Net Operating Income	62,988	44,463	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,988	44,463	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,998	4,978	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,998	4,978	
Total Income	68,986	49,441	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	68,986	49,441	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,607	33,958	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	867	887	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	34,474	34,845	
Net Income	34,512	14,596	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	661,141	646,545	19
Balance Transferred from Income (433)	34,512	14,596	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	695,653	661,141	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	5,998	4
Total (Acct. 419):	5,998	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	293,112	0	0	0	293,112	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	293,112	0	0	0	293,112	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,088,439	3,071,019	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	465,559	406,846	2
Net Utility Plant	2,622,880	2,664,173	
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)	100,000	100,000	6
Special Funds (125)	120,593	112,405	7
Total Other Property and Investments	220,593	212,405	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	54,212	5,898	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,763	16,671	11
Other Accounts Receivable (143)	20,665	1,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	256,291	249,141	14
Materials and Supplies (150)	6,298	4,482	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	354,229	277,192	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	5,219	8,517	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	5,219	8,517	
Total Assets and Other Debits	3,202,921	3,162,287	

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)	403,874	403,874	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	695,653	661,141	23
Total Proprietary Capital	1,099,527	1,065,015	
LONG-TERM DEBT			
Bonds (221)	606,100	612,700	24
Advances from Municipality (223)	15,525	19,550	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	621,625	632,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	940	701	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	63,163	65,141	31
Interest Accrued (237)	8,450	8,570	32
Other Current and Accrued Liabilities (238)	5,539	5,411	33
Total Current and Accrued Liabilities	78,092	79,823	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,403,677	1,385,199	38
Total Liabilities and Other Credits	3,202,921	3,162,287	

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 (100)	3,088,439	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,088,439	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	465,559	0	0	0	9
Total Accumulated Provision	465,559	0	0	0	
Net Utility Plant	2,622,880	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	406,846				406,846	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,884				56,884	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,889				1,889	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	58,773	0	0	0	58,773	13
Debits during year						14
Book cost of plant retired	60				60	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	60	0	0	0	60	19
Balance End of Year	465,559	0	0	0	465,559	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,298	4,482
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,298	4,482

**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)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</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	403,874 1
Changes during year (explain):	2
Balance end of year	403,874

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)	
1992 Mortgage Revenue Bonds	10/07/1992	10/01/2032	5.50%	606,100	1
Total Bonds (Account 221):				606,100	

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)					
State Trust Fund Loan	03/15/1994	03/15/2004	4.30%	15,525	1
Total for Account 223				15,525	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	65,141	1
Accruals:		
Charged water department expense	70,888	2
Charged electric department expense		3
Charged sewer department expense	829	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>71,717</u>	
Taxes paid during year:		
County, state and local taxes	70,308	6
Social Security taxes	3,047	7
PSC Remainder Assessment	340	8
Other (explain):		
NONE		9
Total payments and other debits	<u>73,695</u>	
Balance end of year	<u><u>63,163</u></u>	

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)					
1992 Mortgage Revenue Bonds	8,314	33,607	33,699	8,222	1
Subtotal	8,314	33,607	33,699	8,222	
Advances from Municipality (223)					
State Trust Fund Loan	256	867	895	228	2
Subtotal	256	867	895	228	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,570	34,474	34,594	8,450	

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	1,385,199	0	0	0	0	1,385,199	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
IMPACT FEES	2,000					2,000	4
SPECIAL ASSESSMENTS	16,478					16,478	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,403,677	0	0	0	0	1,403,677	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
INVESTMENT IN SEWER UTILITY	100,000	2
Total (Acct. 124):	100,000	
Special Funds (125):		
CAPITAL OUTLAY ACCOUNT	1,534	3
REDEMPTION ACCOUNT	34,013	4
RESERVE ACCOUNT	42,733	5
DEPRECIATION ACCOUNT	42,313	6
Total (Acct. 125):	120,593	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,763	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	16,763	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
IMPACT FEES DUE	1,000	14
SPECIAL ASSESSMENTS RECEIVABLE	16,478	15
PRIVATE FIRE PROTECTION	3,187	16
Total (Acct. 143):	20,665	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	188,079	17
RECEIVABLE FROM SEWER UTILITY	68,212	18
Total (Acct. 145):	256,291	
Prepayments (165):		
NONE		19
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):		
EARLY RETIREMENT OF PLANT - AUTHORIZED 1992	5,219	20
Total (Acct. 182):	5,219	
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,079,729	0	0	0	3,079,729	1
Materials and Supplies	5,390	0	0	0	5,390	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	436,202	0	0	0	436,202	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,394,438	0	0	0	1,394,438	6
Other (specify):					0	7
Average Net Rate Base	1,254,479	0	0	0	1,254,479	
Net Operating Income	62,988	0	0	0	62,988	8
Net Operating Income as a percent of Average Net Rate Base	5.02%	N/A	N/A	N/A	5.02%	

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	403,874	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	678,397	3
Other (Specify):		4
Total Average Proprietary Capital	1,082,271	
Net Income		
Net Income	34,512	5
Percent Return on Proprietary Capital	3.19%	

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)

May 29, 2001

Ms. Susan Hollnagel, Clerk Treasurer
City of Fox Lake Water Utility
105 North College Avenue
Fox Lake, WI 53933-9720

2000 Analytical Review DWCCA-2080-PJL

Dear Ms. Hollnagel:

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

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$16,478 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing your annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the 3 and 4 inch meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at leegep@psc.state.wi.us.

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)	274,821	1
Total Sales of Water	274,821	
Other Operating Revenues		
Forfeited Discounts (470)	945	2
Other Water Revenues (474)	17,346	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	18,291	
Total Operating Revenues	293,112	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	63,259	5
General Operating Expenses (680-690)	35,795	6
Total Operation and Maintenance Expenses	99,054	
Other Operating Expenses		
Depreciation Expense (403)	56,884	7
Amortization Expense (404)	3,298	8
Taxes (408)	70,888	9
Total Other Operating Expenses	131,070	
Total Operating Expenses	230,124	
NET OPERATING INCOME	62,988	

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
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	546	22,777	114,604	4
Commercial	61	6,307	26,017	5
Industrial	9	6,573	18,828	6
Total Metered Sales to General Customers (461)	616	35,657	159,449	
Private Fire Protection Service (462)	6		5,042	7
Public Fire Protection Service (463)	1		103,280	8
Other Sales to Public Authorities (464)	18	1,437	7,050	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	641	37,094	274,821	

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)	103,280	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)	103,280	
Forfeited Discounts (470):		
Customer late payment charges	945	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	945	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,354	7
Other (specify):		
RECONNECTIONS; DEDUCT METER FEES, MISCELLANEOUS	1,050	8
LIQUIDATED DAMAGES ON CONTRACT	14,942	9
Total Other Water Revenues (474)	17,346	
Amortization of Construction Grants (475):		
NONE		10
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	32,495	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,935	3
Chemicals (630)	2,094	4
Supplies and Expenses (640)	11,325	5
Repairs of Water Plant (650)	7,514	6
Transportation Expenses (660)	1,896	7
Total Plant Operation and Maintenance Expenses	63,259	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,092	8
Office Supplies and Expenses (681)	3,885	9
Outside Services Employed (682)	11,303	10
Insurance Expense (684)	199	11
Employees Pensions and Benefits (686)	12,037	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	279	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	35,795	
 Total Operation and Maintenance Expenses	99,054	

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		68,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		829	2
Net property tax equivalent		67,501	
Social Security		3,047	3
PSC Remainder Assessment		340	4
Other (specify): NONE			5
Total tax expense		70,888	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202369				3
County tax rate	mills		6.320131				4
Local tax rate	mills		10.957000				5
School tax rate	mills		11.036902				6
Voc. school tax rate	mills		1.564483				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.080885				10
Less: state credit	mills		1.375687				11
Net tax rate	mills		28.705198				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.957000				14
Combined School Tax Rate	mills		12.601385				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.558385				17
Total Tax Rate	mills		30.080885				18
Ratio of Local and School Tax to Total	dec.		0.783168				19
Total tax net of state credit	mills		28.705198				20
Net Local and School Tax Rate	mills		22.480991				21
Utility Plant, Jan. 1	\$	3,071,019	3,071,019				22
Materials & Supplies	\$	4,482	4,482				23
Subtotal	\$	3,075,501	3,075,501				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,075,501	3,075,501				26
Assessment Ratio	dec.		0.988286				27
Assessed Value	\$	3,039,475	3,039,475				28
Net Local & School Rate	mills		22.480991				29
Tax Equiv. Computed for Current Year	\$	68,330	68,330				30
Tax Equivalent per 1994 PSC Report	\$	65,787					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	68,330					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	56		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)	36,530		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	36,586	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,551		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,247		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,482		20
Total Pumping Plant	96,280	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	13,450		22
Water Treatment Equipment (332)	30,302		23
Total Water Treatment Plant	43,752	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	56		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)			56 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)			36,530 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	36,586
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			13,551 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			79,247 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,482 20
Total Pumping Plant	0	0	96,280
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			13,450 22
Water Treatment Equipment (332)			30,302 23
Total Water Treatment Plant	0	0	43,752
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			56 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	454,855		26
Transmission and Distribution Mains (343)	1,680,465	14,941	27
Fire Mains (344)	0		28
Services (345)	370,268		29
Meters (346)	74,621	1,074	30
Hydrants (348)	256,145		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,836,410	16,015	
GENERAL PLANT			
Land and Land Rights (370)	50		33
Structures and Improvements (371)	8,751		34
Office Furniture and Equipment (372)	130	175	35
Computer Equipment (372.1)	4,009		36
Transportation Equipment (373)	17,791		37
Other General Equipment (379)	27,260	1,290	38
Other Tangible Property (390)	0		39
Total General Plant	57,991	1,465	
Total utility plant in service directly assignable	3,071,019	17,480	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,071,019	17,480	

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)			454,855 26
Transmission and Distribution Mains (343)			1,695,406 27
Fire Mains (344)			0 28
Services (345)			370,268 29
Meters (346)	60		75,635 30
Hydrants (348)			256,145 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	60	0	2,852,365
GENERAL PLANT			
Land and Land Rights (370)			50 33
Structures and Improvements (371)			8,751 34
Office Furniture and Equipment (372)			305 35
Computer Equipment (372.1)			4,009 36
Transportation Equipment (373)			17,791 37
Other General Equipment (379)			28,550 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	59,456
Total utility plant in service directly assignable	60	0	3,088,439
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	60	0	3,088,439

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			4,606	4,606	1
February			4,446	4,446	2
March			4,848	4,848	3
April			4,506	4,506	4
May			5,783	5,783	5
June			4,803	4,803	6
July			4,872	4,872	7
August			5,078	5,078	8
September			4,646	4,646	9
October			5,707	5,707	10
November			4,677	4,677	11
December			4,794	4,794	12
Total for year	0	0	58,766	58,766	
Less: Measured or estimated water used in main flushing and water treatment during year				5,520	13
Less: Other utility use				8,640	14
Other utility use explanation:					15
sewer jetting, construction, paving, fire, overflow of tower 2					
Water pumped into distribution system				44,606	16
Less: Water sold				37,094	17
Losses and unaccounted for				7,512	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				396	21
Date of maximum: 5/9/2000					22
Cause of maximum:					23
hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				88	24
Date of minimum: 8/29/2000					25
Total KWH used for pumping for the year				86,645	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)	
FOX LAKE	#1	444	6	360,000	Yes	1
FOX LAKE	#2	540	16	2,044,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	FOX LAKE	FOX LAKE	FOX LAKE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	CRANE	5
Year Installed	1938	1989	1987	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	350	350	350	8
Pump Motor or Standby Engine Mfr	LAYNE NORTHWEST	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1938	1987	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	40	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1993		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	160		6
Total capacity in gallons	225,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360		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	2.000	385	0	0	0	385	1
M	D	6.000	10,303	0	0	0	10,303	2
P	D	6.000	1,296	0	0	0	1,296	3
M	D	8.000	12,922	0	0	0	12,922	4
P	D	8.000	37,040	0	0	0	37,040	5
M	D	10.000	6,205	0	0	0	6,205	6
Total Within Municipality			68,151	0	0	0	68,151	
Total Utility			68,151	0	0	0	68,151	

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	146	0	0	0	146		1
M	1.000	557	0	0	1	558	20	2
M	1.250	3	0	0	0	3		3
M	1.500	3	0	0	0	3		4
M	2.000	17	0	0	0	17		5
P	6.000	9	0	0	0	9		6
M	6.000	1	0	0	0	1		7
Total Utility		736	0	0	1	737	20	

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	724	6	3	0	727	76	1
1.000	12	0	0	0	12	0	2
1.500	9	0	0	0	9	0	3
2.000	18	1	0	0	19	0	4
3.000	1	0	0	0	1	0	5
4.000	1	0	0	0	1	0	6
Total:	765	7	3	0	769	76	

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	612	44	6	10	0	55	727	1
1.000	3	6	0	1	0	2	12	2
1.500	0	2	2	3	0	2	9	3
2.000	0	8	5	4	0	2	19	4
3.000	0	1	0	0	0	0	1	5
4.000	0	1	0	0	0	0	1	6
Total:	615	62	13	18	0	61	769	

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	140				140	2
Total Fire Hydrants	140	0	0	0	140	
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:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs to Water Plant #650 - Increase is due to siding repair on the pumphouse in addition to patching repairs.

Water Utility Plant in Service (Page W-08)

Mains #343 - Amount of \$14,941 represents additional cost on main project completed in 1999.

Water Services (Page W-16)

Adjustment represents amount to true up services to actual amount on hand at year-end.

In addition there is a large variance between number of utility owned services and meters in use because there are several areas throughout the city, including a subdivision, where infrastructure is installed but not in use. Utility management is working on mapping the water system.
