



3014 (02-09-04)

ANNUAL REPORT

OF

Name: GRAFTON WATER & WASTEWATER COMMISSION

Principal Office: 1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

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: GRAFTON WATER & WASTEWATER COMMISSION

Utility Address: 1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

When was utility organized? 1/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS JAMES KRUEGER

Title: UTILITY DIRECTOR

Office Address:

1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

Telephone: (262) 375 - 5330

Fax Number: (262) 375 - 6938

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone: () -

Fax Number: () -

E-mail Address:

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

Name: MR PETER J. SCHUMACHER

Title: PRESIDENT

Office Address:

GSB - 101 FALLS ROAD
GRAFTON, WI 53024

Telephone: (262) 377 - 5511

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: MS JACQUELINE K. DRAWS

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY

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: 3/2/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS JAMES KRUEGER

Title: UTILITY DIRECTOR

Office Address:

1900 9TH AVENUE

P.O. BOX 144

GRAFTON, WI 53024

Telephone: (262) 375 - 5330

Fax Number: (262) 375 - 6938

E-mail Address:

Name of utility commission/committee: Grafton Water & Wastewater Commission

Names of members of utility commission/committee:

MR MARK J. DUMMANN, SECRETARY

MR DAVID M. EBERHARDT

MR DENNIS L. ESSELMANN

MR RICHARD A. JASINSKI

MR PETER J. SCHUMACHER, PRESIDENT

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? YES

Date of Ordinance: 2/16/1959

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)	1,039,780	875,960	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	494,499	428,334	2
Depreciation Expense (403)	205,972	217,709	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	191,813	161,959	5
Total Operating Expenses	892,284	808,002	
Net Operating Income	147,496	67,958	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	147,496	67,958	
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)	186,597	142,860	10
Miscellaneous Nonoperating Income (421)	410,610	253,006	11
Total Other Income	597,207	395,866	
Total Income	744,703	463,824	
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	744,703	463,824	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,343	1,442	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	34,354	36,781	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	19,400	19
Total Interest Charges	35,697	18,823	
Net Income	709,006	445,001	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,510,063	5,065,062	20
Balance Transferred from Income (433)	709,006	445,001	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,219,069	5,510,063	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	186,597	5
Total (Acct. 419):	186,597	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER OPERATING INCOME	410,610	6
Total (Acct. 421):	410,610	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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):						
NONE					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	1,039,780	0	0	0	1,039,780	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,039,780	0	0	0	1,039,780	

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	169,931		169,931	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	256,425		256,425	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	426,356	0	426,356	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,864,539	10,306,208	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,040,359	1,893,956	2
Net Utility Plant	8,824,180	8,412,252	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,862,658	13,552,626	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,935,669	4,605,013	4
Net Nonutility Property	8,926,989	8,947,613	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,505,267	1,321,311	6
Special Funds (125)	0	0	7
Total Other Property and Investments	10,432,256	10,268,924	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	108,283	66,454	8
Temporary Cash Investments (132)	2,128,801	1,775,697	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	133,855	105,715	11
Other Accounts Receivable (143)	210,939	172,426	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36,387	38,985	14
Materials and Supplies (150)	4,471	2,116	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	2,622,736	2,161,393	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,234	8,577	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,234	8,577	
Total Assets and Other Debits	21,886,406	20,851,146	

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)	2,744,854	2,714,879	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	6,219,069	5,510,063	23
Total Proprietary Capital	8,963,923	8,224,942	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	694,738	754,817	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	694,738	754,817	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	86,810	163,212	28
Payables to Municipality (233)	8,874	355	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,672	2,880	32
Other Current and Accrued Liabilities (238)	8,482	8,327	33
Total Current and Accrued Liabilities	106,838	174,774	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	60,266	45,144	36
Total Deferred Credits	60,266	45,144	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,060,641	11,651,469	41
Total Liabilities and Other Credits	21,886,406	20,851,146	

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)	10,780,239	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)	84,300				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,864,539	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,040,359	0	0	0	10
Total Accumulated Provision	2,040,359	0	0	0	
Net Utility Plant	8,824,180	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	1,893,956				1,893,956	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	205,972				205,972	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,800				4,800	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,298				2,298	10
Other credits (specify):						11
Miscellaneous Sales	1,315				1,315	12
Total credits	214,385	0	0	0	214,385	13
Debits during year						14
Book cost of plant retired	57,302				57,302	15
Cost of removal	10,680				10,680	16
Other debits (specify):						17
					0	18
Total debits	67,982	0	0	0	67,982	19
Balance End of Year	2,040,359	0	0	0	2,040,359	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	13,552,626	245,224	11,164	13,786,686	1
Other (specify):					
Construction Work In-Progress	0	75,972		75,972	2
Total Nonutility Property (121)	13,552,626	321,196	11,164	13,862,658	
Less accum. prov. depr. & amort. (122)	4,605,013	341,820	11,164	4,935,669	3
Net Nonutility Property	8,947,613	(20,624)	0	8,926,989	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,471	2,116 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,471	2,116

**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)				
1997 Advance from Municipality	1,343	428	7,234	1
Total			<u><u>7,234</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	2,714,879	1
Changes during year (explain):		
CTH 'O' PROJECT	29,975	2
Balance end of year	<u><u>2,744,854</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

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 General Obligation Debt	10/01/1997	10/01/2010	4.35%	79,800	1
1997 G.O. Debt	10/01/1997	10/01/2003	4.35%	614,938	2
Total for Account 223				694,738	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	191,813	2
Charged electric department expense		3
Charged sewer department expense	2,160	4
Other (explain):		
NONE		5
Total Accruals and other credits	193,973	
Taxes paid during year:		
County, state and local taxes	178,341	6
Social Security taxes	14,523	7
PSC Remainder Assessment	1,109	8
Other (explain):		
NONE		9
Total payments and other debits	193,973	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1997 General Obligation Debt	2,488	29,742	29,854	2,376	2
1997 G.O. Debt	392	4,612	4,708	296	3
Subtotal	2,880	34,354	34,562	2,672	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,880	34,354	34,562	2,672	

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	4,852,011	0	0	6,799,458	0	11,651,469	1
Add credits during year:							
For Services	29,300					29,300	2
For Mains	159,200			204,700		363,900	3
Other (specify):							
HYDRANTS	73,982					73,982	4
INTERCEPTORS				46,025		46,025	5
ERC'S				92,630		92,630	6
Deduct charges (specify):							
GRANT AMORTIZATION				196,665		196,665	7
Balance End of Year	5,114,493	0	0	6,946,148	0	12,060,641	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

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):		
CONSTRUCTION ACCOUNT	25	2
DNR EQUIPMENT REPLACEMENT FUND	595,175	3
CAPITAL PROJECTS DEBT PAYMENT ALLOCATION	33,146	4
WATER/SEWER REPLACEMENT ALLOCATION	876,921	5
Total (Acct. 124):	1,505,267	
Special Funds (125):		
NONE		6
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	133,855	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	133,855	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	197,890	12
Merchandising, jobbing and contract work		13
Other (specify):		
DECEMBER UNPAID INVOICES	13,049	14
Total (Acct. 143):	210,939	
Receivables from Municipality (145):		
INTERCEPTOR CONNECTION FEES	36,387	15
Total (Acct. 145):	36,387	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
MISCELLANEOUS DECEMBER INVOICES	8,874	19
Total (Acct. 233):	8,874	
Other Deferred Credits (253):		
DEFERRED REVENUES	13,200	20
ACCRUED COMPENSATED ABSENCES	35,457	21
WATER TOWER LAND AGREEMENT	11,609	22
Total (Acct. 253):	60,266	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,543,223	0	0	0	10,543,223	1
Materials and Supplies	3,293	0	0	0	3,293	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,967,157	0	0	0	1,967,157	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,983,252	0	0	0	4,983,252	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,596,107	0	0	0	3,596,107	
Net Operating Income	147,496	0	0	0	147,496	8
Net Operating Income as a percent of Average Net Rate Base						
	4.10%	N/A	N/A	N/A	4.10%	

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	2,729,866	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,864,566	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,594,432	
Net Income		
Net Income	709,006	5
 Percent Return on Proprietary Capital	 8.25%	

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)

December 7, 2001

Mr. Thomas Krueger, Utility Director
Grafton Water and Wastewater Commission
1900 9th Avenue
P.O Box 144
Grafton, WI 53024-0144

2000 Analytical Review DWCCA-2300-ELE

Dear Mr. Krueger:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
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)	1,014,025	1
Total Sales of Water	1,014,025	
Other Operating Revenues		
Forfeited Discounts (470)	3,060	2
Miscellaneous Service Revenues (471)	3,715	3
Rents from Water Property (472)	14,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,480	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,755	
Total Operating Revenues	1,039,780	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	14,267	8
Pumping Expenses (620-625)	128,032	9
Water Treatment Expenses (630-635)	25,170	10
Transmission and Distribution Expenses (640-655)	119,818	11
Customer Accounts Expenses (901-904)	34,549	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	172,663	14
Total Operation and Maintenance Expenses	494,499	
Other Operating Expenses		
Depreciation Expense (403)	205,972	15
Amortization Expense (404-407)		16
Taxes (408)	191,813	17
Total Other Operating Expenses	397,785	
Total Operating Expenses	892,284	
NET OPERATING INCOME	147,496	

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		1,904		2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	1,904	0	
Metered Sales to General Customers (461)				
Residential	3,599	234,520	518,512	4
Commercial	206	61,795	106,160	5
Industrial	68	103,179	118,748	6
Total Metered Sales to General Customers (461)	3,873	399,494	743,420	
Private Fire Protection Service (462)	44		18,106	7
Public Fire Protection Service (463)	1		234,055	8
Other Sales to Public Authorities (464)	20	11,152	18,444	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,938	412,550	1,014,025	

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)	234,055	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)	234,055	
Forfeited Discounts (470):		
Customer late payment charges	3,060	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,060	
Miscellaneous Service Revenues (471):		
BULK WATER SALES	3,715	7
Total Miscellaneous Service Revenues (471)	3,715	
Rents from Water Property (472):		
ANTENNA LEASE ON WATER TOWER #2	14,500	8
Total Rents from Water Property (472)	14,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,520	10
Other (specify): CONNECTIONS, PERMITS, MISCELLANEOUS SALES	960	11
Total Other Water Revenues (474)	4,480	
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)	14,267	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	14,267	
 PUMPING EXPENSES		
Operation Labor (620)	26,446	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	55,758	7
Operation Supplies and Expenses (623)	4,906	8
Maintenance of Pumping Plant (625)	40,922	9
Total Pumping Expenses	128,032	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	8,760	10
Chemicals (631)	13,649	11
Operation Supplies and Expenses (632)	1,122	12
Maintenance of Water Treatment Plant (635)	1,639	13
Total Water Treatment Expenses	25,170	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	23,281	14
Operation Supplies and Expenses (641)	10,841	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,126	16
Maintenance of Mains (651)	58,351	17
Maintenance of Services (652)	11,442	18
Maintenance of Meters (653)	4,987	19
Maintenance of Hydrants (654)	790	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	119,818	

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)	3,941	22
Accounting and Collecting Labor (902)	26,986	23
Supplies and Expenses (903)	3,622	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	34,549	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	66,003	27
Office Supplies and Expenses (921)	6,495	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	28,967	30
Property Insurance (924)	6,167	31
Injuries and Damages (925)	4,476	32
Employee Pensions and Benefits (926)	42,036	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,412	35
Transportation Expenses (933)	5,858	36
Maintenance of General Plant (935)	7,249	37
Total Administrative and General Expenses	172,663	
Total Operation and Maintenance Expenses	494,499	

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		178,341	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,160	2
Net property tax equivalent		176,181	
Social Security		14,523	3
PSC Remainder Assessment		1,109	4
Other (specify): NONE			5
Total tax expense		191,813	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203990				3
County tax rate	mills		1.907390				4
Local tax rate	mills		7.127130				5
School tax rate	mills		12.201170				6
Voc. school tax rate	mills		2.068850				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.508530				10
Less: state credit	mills		1.830080				11
Net tax rate	mills		21.678450				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.127130				14
Combined School Tax Rate	mills		14.270020				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.397150				17
Total Tax Rate	mills		23.508530				18
Ratio of Local and School Tax to Total	dec.		0.910187				19
Total tax net of state credit	mills		21.678450				20
Net Local and School Tax Rate	mills		19.731436				21
Utility Plant, Jan. 1	\$	10,306,208	10,306,208				22
Materials & Supplies	\$	2,116	2,116				23
Subtotal	\$	10,308,324	10,308,324				24
Less: Plant Outside Limits	\$	1,089,212	1,089,212				25
Taxable Assets	\$	9,219,112	9,219,112				26
Assessment Ratio	dec.		0.980400				27
Assessed Value	\$	9,038,417	9,038,417				28
Net Local & School Rate	mills		19.731436				29
Tax Equiv. Computed for Current Year	\$	178,341	178,341				30
Tax Equivalent per 1994 PSC Report	\$	147,252					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	178,341					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	28,994		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)	219,452		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	248,446	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	233,508		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	214,340		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	447,848	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	192,804		22
Water Treatment Equipment (332)	451,841		23
Total Water Treatment Plant	644,645	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,919		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)			28,994 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)	14,631		204,821 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	14,631	0	233,815
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)	6,575		226,933 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	7,446		206,894 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	14,021	0	433,827
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			192,804 22
Water Treatment Equipment (332)			451,841 23
Total Water Treatment Plant	0	0	644,645
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			13,919 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)	659,104	1,755	26
Transmission and Distribution Mains (343)	5,972,520	309,428	27
Fire Mains (344)	0		28
Services (345)	1,079,572	75,738	29
Meters (346)	230,933	72,343	30
Hydrants (348)	610,033	44,220	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,566,081	503,484	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	167,234	2,500	34
Office Furniture and Equipment (391)	22,590	6,394	35
Computer Equipment (391.1)	126,757	15,560	36
Transportation Equipment (392)	43,550		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,508		39
Laboratory Equipment (395)	1,978		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	18,295	395	42
SCADA Equipment (397.1)	7,655		43
Miscellaneous Equipment (398)	4,621	3,000	44
Other Tangible Property (399)	0		45
Total General Plant	399,188	27,849	
Total utility plant in service directly assignable	10,306,208	531,333	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,306,208	531,333	

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)			660,859 26
Transmission and Distribution Mains (343)	16,020		6,265,928 27
Fire Mains (344)			0 28
Services (345)			1,155,310 29
Meters (346)	2,493		300,783 30
Hydrants (348)	680		653,573 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	19,193	0	9,050,372
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			169,734 34
Office Furniture and Equipment (391)	796		28,188 35
Computer Equipment (391.1)	6,399		135,918 36
Transportation Equipment (392)			43,550 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,508 39
Laboratory Equipment (395)			1,978 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			18,690 42
SCADA Equipment (397.1)			7,655 43
Miscellaneous Equipment (398)	2,262		5,359 44
Other Tangible Property (399)			0 45
Total General Plant	9,457	0	417,580
Total utility plant in service directly assignable	57,302	0	10,780,239
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	57,302	0	10,780,239

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			44,572	44,572	1
February			42,440	42,440	2
March			45,303	45,303	3
April			44,782	44,782	4
May			44,928	44,928	5
June			44,101	44,101	6
July			48,036	48,036	7
August			46,487	46,487	8
September			39,853	39,853	9
October			41,571	41,571	10
November			37,792	37,792	11
December			38,273	38,273	12
Total for year	0	0	518,138	518,138	
Less: Measured or estimated water used in main flushing and water treatment during year				2,921	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				515,217	16
Less: Water sold				412,550	17
Losses and unaccounted for				102,667	18
Percent unaccounted for to the nearest whole percent (%)				20%	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				2,043	21
Date of maximum: 7/23/2000					22
Cause of maximum:					23
Dry Weather/Summer Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				785	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				956,349	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)	
WELL #1 - 915 NORTH STREET	1	545	12	410,400	No	1
WELL #2 - 906 FALLS STREET	2	518	12	493,920	Yes	2
WELL #3 - 1980 WASHINGTON ST.	3	1,100	12	727,200	Yes	3
WELL #4 - 438 9TH AVENUE	4	496	19	722,880	Yes	4
WELL #5 - 1501 1ST AVENUE	5	578	19	836,640	Yes	5
WELL #6 - 215 OAK STREET	6	578	19	1,404,000	Yes	6
WELL #7 - 1473 FALLS ROAD	7	567	15	1,054,080	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1- ABANDONED, 9/5/00	WELL #2	WELL #3	1
Location	915 NORTH STREET	906 FALLS STREET	980 WASHINGTON STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	LAYNE	5
Year Installed	1955	1997	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	285	343	505	8
Pump Motor or Standby Engine Mfr	U.S.MOTORS	U.S. MOTOR	GENERAL ELECTRIC	9 10
Year Installed	1955	1972	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #4 BOOSTER	WELL #5	14
Location	438 9TH AVENUE	438 9TH AVENUE	1501 1ST AVENUE	15
Purpose	P	B	P	16
Destination	T	D	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1967	1991	1971	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	502	540	581	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1967	1991	1971	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	50	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #5 BOOSTER	WELL #6	WELL #7	1
Location	1501 1ST AVENUE	215 OAK STREET	1473 FALLS ROAD	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1991	1974	1993	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	975	732	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1991	1974	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1960	1968	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	112	120	6
Total capacity in gallons	200,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	WELL #4 RESERVOIR	WELL #5 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons	23,000	23,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8060	0.8060	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,916	0	0	0	2,916	1
M	D	6.000	107,851	0	600	0	107,251	2
P	D	6.000	4,000	0	0	0	4,000	3
M	D	8.000	60,854	0	0	0	60,854	4
P	D	8.000	54,297	6,920	0	0	61,217	5
M	D	10.000	8,227	0	0	0	8,227	6
P	D	10.000	3,184	0	0	0	3,184	7
M	T	12.000	5,258	0	0	0	5,258	8
P	T	12.000	33,809	0	0	0	33,809	9
M	T	16.000	2,037	0	0	0	2,037	10
P	T	16.000	335	0	0	0	335	11
Total Within Municipality			282,768	6,920	600	0	289,088	
P	D	8.000	10,918	0	0	0	10,918	12
P	T	12.000	6,571	0	0	0	6,571	13
Total Outside of Municipality			17,489	0	0	0	17,489	
Total Utility			300,257	6,920	600	0	306,577	

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	987	0	0	0	987		1
M	1.000	1,699	37	0	0	1,736		2
M	1.250	35	0	0	0	35		3
P	1.250	75	23	0	0	98		4
P	1.500	23	19	0	0	42		5
M	1.500	68	0	0	0	68		6
P	2.000	50	3	0	0	53		7
M	2.000	41	0	0	0	41		8
M	3.000	1	0	0	0	1		9
M	4.000	22	0	0	0	22		10
P	6.000	33	0	0	0	33		11
M	6.000	6	0	0	0	6		12
P	8.000	3	0	0	0	3		13
M	8.000	3	0	0	0	3		14
P	10.000	1	0	0	0	1		15
Total Utility		3,047	82	0	0	3,129	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	3,686	260	42	0	3,904	200	1
1.000	84	0	0	0	84	0	2
1.250	17	0	0	0	17	0	3
1.500	50	2	0	0	52	0	4
2.000	50	1	0	0	51	0	5
3.000	12	0	0	0	12	5	6
4.000	3	0	0	0	3	3	7
6.000	2	0	0	0	2	2	8
Total:	3,904	263	42	0	4,125	210	

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	3,650	84	18	4	6	142	3,904	1
1.000	7	46	20	7	0	4	84	2
1.250	0	15	1	0	0	1	17	3
1.500	0	30	13	0	1	8	52	4
2.000	0	29	13	3	0	6	51	5
3.000	0	2	2	5	0	3	12	6
4.000	0	0	2	1	0	0	3	7
6.000	0	0	1	1	0	0	2	8
Total:	3,657	206	70	21	7	164	4,125	

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	10				10	1
Within Municipality	491	18	1		508	2
Total Fire Hydrants	501	18	1	0	518	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	940
Number of distribution system valves end of year:	1,338
Number of distribution valves operated during year:	381

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Line 1 - A significant increase (73%/\$6032) occurred in Acct 600 as compared to 1999 due to an additional 'summer help' hiree to assist with well buildings and grounds maintenance as deemed necessary in follow-up to a DNF Annual Water System Survey/Inspection.

Line 5 - A significant increase (27%/\$5583) occurred in Acct 620 as compared to 1999 as a result of the DNR Inspection and greater attention given to the operation of well pumping equipment.

Line 9 - A significant increase (280%/\$30153) occurred in Acct 625 as compared to 1999 as a result of well pump modifications work at #4 & #5 (\$22,839) to create a 2nd 'pressure zone' and also as a result of contract painting/ recoatings work (\$8458) performed at Wells #3 & #5.

Line 14 - A significant increase (41%/\$6735) occurred in Acct 640 as compared to 1999 as a result of year-end adjustments to account for 'sicktime' accrual (\$5857) and 'vacation time' accrual (\$2491) charged to this account for a retiring employee in 2000.

Line 15 - A significant decrease (36%/\$6240) occurred in Acct 641 as compared to 1999 as a result of reduced regulatory testing requirements in 2000.

Line 30 - A significant increase (325%/\$22,149) occurred in Acct 923 as compared to 1999 due to a Water System Master Plan Update Project (\$19,500) undertaken in 2000.

Line 34 - A significant decrease (\$5620) occurred in Acct 928 as a result a 1999 Rate Increase Study and application done in 1999 and compared to no rate work performed in 2000.

Line 35 - A significant decrease (48%/\$5046) occurred in Acct 930 as compared to 1999. The higher expense figure in 1999 was irregular and due to a driveway damage claim (\$4400) from a water service leak that was paid out in 1999 to a customer.

Line 37 - A significant decrease (55%/\$8765) occurred in Acct 935 as compared to 1999. The higher expense in 1999 was irregular and due to a non-budgeted roof repair of \$5648 and also due to Y2K computer network upgrade and conversion expenses of \$3960.

Water Utility Plant in Service (Page W-08)

Line 8 - A \$14,631 retirement cost listed for Acct 314 represents the retirement of Grafton's Well #1 which was abandoned in September, 2000.

Line 27 - A retirement cost of \$16,020 listed for Acct 343 represents the abandonment of some 600 ft of 6 inch water main on Bobolink Avenue between Cedar St and Bridge St. It was replaced with 8 inch water main as part of a street reconstruction project.

Line 36 - A \$15,560 addition to Acct 391.1 represents the Utility's purchase of new replacement/windows-based Utility billing and accounting software.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

1. The CTH "O" Water Main Project included 1494 ft of 8" PVC water main installed and paid for by the Utility.
 2. The Bobolink Avenue Water Main Replacement Project (606 ft of 8" PVC water main installed) was paid for by the Utility.
 3. The Hunter's Crossing Development (Additions 1, 2 & 3) included 3,239 ft of 8" PVC water main installed as 'contribution by developer'.
 4. The East Ridge #7 (Phase 2) development included 1581 ft of 8" PVC water main installed as 'contribution by developer'.
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Water Services (Page W-16)

1. A total of 6 services were installed on the CTH "O" project and 3 services were installed on 5th Avenue south of Deerwood Ct. - all were 1-1/4" HDPE. The cost of these services was financed and paid for by the Utility.
 2. The Hunter's Crossing Development (Additions 1, 2, & 3) included the installation of 37-1" copper services, 19-1.5" HDPE services and 3- 2" HDPE services. These were all installed by the developer and classified as 'contribution by developer'.
 3. The East Ridge Subdivision-Phase 2 development included a total of 14-1.25" HDPE services (14 duplex lots or 28 dwelling units with 28 curb stops) installed by the developer and classified as 'contribution by developer'.
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Hydrants and Distribution System Valves (Page W-18)

System valves are operated on a 'Village Quadrant' basis. In 2000, valves in Quadrants #1 & #4 (west of the Milwaukee River) were exercised. The valve count in each quadrant is not equivalent and operators are not always able to exercise or find all valves that are mapped for the quadrants being worked.
