



3015 (02-09-04)

ANNUAL REPORT

OF

Name: JOHNSON CREEK WATER UTILITY

Principal Office: 125 DEPOT STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

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: JOHNSON CREEK WATER UTILITY

Utility Address: 125 DEPOT STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

When was utility organized? 7/1/1910

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOAN DYKSTRA
Title: CLERK-TREASURER

Office Address:
125 DEPOT STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296

Fax Number: (920) 699 - 2292

E-mail Address: johnsoncreek@tds.net

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

Name: DENNIS E. HILDEBRANDT
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: SIEPERT & CO., LLP
1920 WEST HART ROAD
BELOIT, WI 53511

Telephone: (608) 365 - 2266

Fax Number: (608) 364 - 8727

E-mail Address: DHILDEBRANDT@CHARTER.NET

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

Name: JOHN MAEGLI
Title: VILLAGE PRESIDENT

Office Address:
125 DEPOT STREET
JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296

Fax Number: (920) 699 - 2292

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: DENNIS E. HILDEBRANDT

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: SIEPERT & CO., LLP
1920 WEST HART ROAD
BELOIT, WI 53511

Telephone: (608) 365 - 2266

Fax Number: (608) 364 - 8727

E-mail Address: DHILDEBRANDT@CHARTER.NET

Date of most recent audit report: 2/16/2001

Period covered by most recent audit: 1/1/2000-12/31/2000

Names and titles of utility management including manager or superintendent:

Name: DALE THEDER

Title: WATER/WASTEWATER SUPERVISOR

Office Address:
125 DEPOT STREET
JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296

Fax Number: (920) 699 - 2292

E-mail Address:

Name of utility commission/committee: IMPROVEMENTS & SERVICES COMMITTEE

Names of members of utility commission/committee:

- FRED ALBERTZ
- JOAN DYKSTRA, CLERK/TREASURER
- ROBERT KASPER
- JOHN MAEGLI, VILLAGE PRESIDENT
- ART NINMANN
- CAROL O'NEIL
- ROBERT REMMEL
- ELMER STOUT

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: (00) 000 - 0000

Fax Number: (000) 000 - 0000

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)	409,778	387,661	1
Operating Expenses:			
Operation and Maintenance Expense (401)	114,412	117,122	2
Depreciation Expense (403)	51,518	49,517	3
Amortization Expense (404)	0	0	4
Taxes (408)	58,034	50,925	5
Total Operating Expenses	223,964	217,564	
Net Operating Income	185,814	170,097	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	185,814	170,097	
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)	34,897	19,403	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	34,897	19,403	
Total Income	220,711	189,500	
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	220,711	189,500	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	39,479	40,955	13
Amortization of Debt Discount and Expense (428)	1,487	1,487	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	40,966	42,442	
Net Income	179,745	147,058	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	841,263	694,205	19
Balance Transferred from Income (433)	179,745	147,058	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	1,167	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)	1,019,841	841,263	

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 INTEREST	34,897	4
Total (Acct. 419):	34,897	
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):		
ADJ. DECLINE MKT VALUE OF INVEST. FROM PRIOR YEAR	1,167	9
Total (Acct. 435)--Debit:	1,167	
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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	409,778	0	0	0	409,778	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	409,778	0	0	0	409,778	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,520,702	2,483,071	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	116,935	67,412	2
Net Utility Plant	2,403,767	2,415,659	
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)	0	0	6
Special Funds (125)	720,647	509,378	7
Total Other Property and Investments	720,647	509,378	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	37,670	35,912	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	27,431	26,278	11
Other Accounts Receivable (143)	8,693	8,903	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	262,924	269,724	14
Materials and Supplies (150)	7,499	8,291	15
Prepayments (165)	2,277	3,090	16
Other Current and Accrued Assets (170)	486	449	17
Total Current and Accrued Assets	346,980	352,647	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,708	20,194	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,708	20,194	
Total Assets and Other Debits	3,490,102	3,297,878	

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)	1,044,043	1,015,226	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,019,841	841,263	23
Total Proprietary Capital	2,063,884	1,856,489	
LONG-TERM DEBT			
Bonds (221)	690,000	720,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	200,000	240,000	26
Total Long-Term Debt	890,000	960,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	582	2,961	28
Payables to Municipality (233)	51,960	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	54,022	47,161	31
Interest Accrued (237)	15,947	16,560	32
Other Current and Accrued Liabilities (238)		1,000	33
Total Current and Accrued Liabilities	122,511	67,682	
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)	413,707	413,707	38
Total Liabilities and Other Credits	3,490,102	3,297,878	

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)	2,520,702	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	2,520,702	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	116,935	0	0	0	9
Total Accumulated Provision	116,935	0	0	0	
Net Utility Plant	2,403,767	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	67,412				67,412	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,518				51,518	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	482				482	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	940				940	10
Other credits (specify):						11
					0	12
Total credits	52,940	0	0	0	52,940	13
Debits during year						14
Book cost of plant retired	3,417				3,417	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,417	0	0	0	3,417	19
Balance End of Year	116,935	0	0	0	116,935	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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	7,499	8,291
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	7,499	8,291

**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)				
1995 MORTGAGE REVENUE BONDS	1,487	428	18,708	1
Total			18,708	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,015,226	1
Changes during year (explain):		
DOCTOR'S COURT WATER UTILITIES EXT.-PAID BY J.C.TIFDIST#2	28,817	2
Balance end of year	<u><u>1,044,043</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)	
MORTGAGE REVENUE BONDS	08/01/1995	08/01/2013	5.81%	690,000	1
Total Bonds (Account 221):				690,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
TDS TELECOM - RUS REVOLVING LOAN	04/01/1996	08/01/2005	0.00%	200,000	1
Total for Account 224				200,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	47,161	1
Accruals:		
Charged water department expense	58,034	2
Charged electric department expense		3
Charged sewer department expense	495	4
Other (explain):		
NONE		5
Total Accruals and other credits	58,529	
Taxes paid during year:		
County, state and local taxes	47,161	6
Social Security taxes	3,986	7
PSC Remainder Assessment	521	8
Other (explain):		
NONE		9
Total payments and other debits	51,668	
Balance end of year	54,022	

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)					
WATER MORTGAGE REVENUE BONDS	16,560	39,479	40,092	15,947	1
Subtotal	16,560	39,479	40,092	15,947	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
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	16,560	39,479	40,092	15,947	

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	413,707	0	0	0	0	413,707	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	413,707	0	0	0	0	413,707	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION ACCOUNT	84,976	3
DEPRECIATED EQUIPMENT REPLACEMENT ACCOUNT	167,639	4
RESERVE BOND ACCOUNT	87,190	5
NOTE REDEMPTION ACCOUNT	25,098	6
SURPLUS ACCOUNT	355,744	7
Total (Acct. 125):	720,647	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,431	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	27,431	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
SPECIAL ASSESSMENT RECEIVABLE	6,822	15
ACCRUED INVESTMENT INTEREST	1,871	16
Total (Acct. 143):	8,693	
Receivables from Municipality (145):		
JOHNSON CREEK SEWER FUND-METER RELATED EXPENSE	2,819	17
JOHNSON CREEK TIF #3-RECONSTRUCTION PROJECT EXPENSE	260,105	18
Total (Acct. 145):	262,924	
Prepayments (165):		
PREPAID INSURANCE	2,277	19
Total (Acct. 165):	2,277	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):		0
Payables to Municipality (233):		
JOHNSON CREEK-GENERAL FUND 1999 PROPERTY TAX EQUIVALENT	47,161	22
JOHNSON CREEK-GENERAL FUND WAGES & BENEFITS EXPENSE	4,799	23
Total (Acct. 233):	51,960	
Other Deferred Credits (253):		
NONE		24
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	2,501,886	0	0	0	2,501,886	1
Materials and Supplies	7,895	0	0	0	7,895	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	92,173	0	0	0	92,173	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	413,707	0	0	0	413,707	6
Other (specify):					0	7
Average Net Rate Base	2,003,901	0	0	0	2,003,901	
Net Operating Income	185,814	0	0	0	185,814	8
Net Operating Income as a percent of Average Net Rate Base	9.27%	N/A	N/A	N/A	9.27%	

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	1,029,634	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	930,552	3
Other (Specify):		4
Total Average Proprietary Capital	1,960,186	
Net Income		
Net Income	179,745	5
Percent Return on Proprietary Capital	9.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

Composite depreciation rate is 2% except computer equipment which used 14.29%.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

This Rural Utilities revolving loan is at 0% interest.

Signature Page (Page ii)

Village Board
VILLAGE OF JOHNSON CREEK
Johnson Creek, Wisconsin

The Balance Sheets of Village of Johnson Creek Water Utility as of December 31, 2000 and 1999 and the related statements of income and retained earnings for the years then ended included in the accompanying prescribed forms have been compiled by us. We have also compiled the financial and nonfinancial data included on pages F-1 through W-19 of the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information which is the representation of management. We have not audited or reviewed the financial statements or accompanying data referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin and do not include all of the disclosures and the statements of cash flows required by generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such matters.

SIEPERT & CO. LLP
Certified Public Accountants

Beloit, Wisconsin

March 21, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 5, 2001

Ms. Joan Dykstra, Clerk Treasurer
Johnson Creek Water Utility
125 Depot Street
P.O. Box 238
Johnson Creek, WI 53038-0238

2000 Analytical Review DWCCA-2770-PJL

Dear Ms. Dykstra:

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

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$6,822 are reported in Account 143, Other Accounts Receivable. Please note that assessments which will be collected over a period of more than one year should be reported in Account 124. This was also addressed in our letter of May 16, 2000, concerning our review of the utility's 1999 annual report. Please follow this procedure in the future.
2. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$47,161 described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.
3. During our review, we noted that the Total kWh used for pumping for the year, line 26 of the Source of Supply, Pumping and Purchased Water Statistics Schedule on page W-10 was 92,430. Our experience indicates that the average cost per kWh is \$0.06, so based on the fact that you report \$11,867 for Fuel or Power Purchased for Pumping in Account 620 on page W-5, we would expect to see approximately 198,000 kWh reported on page W-10. Please review your records and indicate if the kWh reported needs to be corrected.
4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.
5. During our review, we noted 443 services in use reported in the Water

FINANCIAL SECTION FOOTNOTES

Services schedule and 611 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

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

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2770.doc

Response received 6/11/01: See next page.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contract Operations (Page iv)

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

From: gail [mailto:johnsoncreek@tds.net]

Sent: Monday, June 11, 2001 9:17 AM

To: leege@psc.state.wi.us

Subject: DWCCA-2770-PJL/psc annual report for Johnson Creek

Dear Mr. Peter J. Leege,

We received your letter concerning the Village of Johnson Creek utility's 2000 annual report. We are responding to the items in question:

#3 re: KWH

The KWH hours that we reported do not need to be corrected. Due to problems with electric bills from the electric company and change of billing during the year we have summarized the KWH to the best of what we had available to us.

#5 re: Water Services

Yes, there are a significant number of services with multiple customers per service. We did note 443 services in use reported in the Water Services schedule and 611 customers due to one service going in and multiple customers from the service. We have several duplexes, four units and even 8 units off of one service.

Hope this answers your questions, if you have additional questions please do not hesitate to call.

Sincerely,

Joan Dykstra

Village Clerk-Treasurer

P.O. Box 238

Johnson Creek, WI 53038

Email: johnsoncreek@tds.net

Phone: 920-699-2296

Fax: 920-699-2292

Population: 1,670

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	381,273	1
Total Sales of Water	381,273	
Other Operating Revenues		
Forfeited Discounts (470)	1,125	2
Other Water Revenues (474)	27,380	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	28,505	
Total Operating Revenues	409,778	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	58,568	5
General Operating Expenses (680-690)	55,844	6
Total Operation and Maintenance Expenses	114,412	
Other Operating Expenses		
Depreciation Expense (403)	51,518	7
Amortization Expense (404)		8
Taxes (408)	58,034	9
Total Other Operating Expenses	109,552	
Total Operating Expenses	223,964	
NET OPERATING INCOME	185,814	

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	6	613	835	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	613	835	
Metered Sales to General Customers (461)				
Residential	488	22,385	104,942	4
Commercial	111	24,346	67,602	5
Industrial	12	50,859	70,444	6
Total Metered Sales to General Customers (461)	611	97,590	242,988	
Private Fire Protection Service (462)	9		9,145	7
Public Fire Protection Service (463)	1		119,403	8
Other Sales to Public Authorities (464)	9	3,890	8,902	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	636	102,093	381,273	

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)	119,403	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)	119,403	
Forfeited Discounts (470):		
Customer late payment charges	1,125	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,125	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,514	7
Other (specify):		
WATER TOWER RENT	24,000	8
INSTALLATION, RECONNECT & REPAIR FEES	774	9
OTHER - NSF CHARGE, PENALTY	1,092	10
Total Other Water Revenues (474)	27,380	
Amortization of Construction Grants (475):		
NONE		11
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)	31,627	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,867	3
Chemicals (630)	6,344	4
Supplies and Expenses (640)	6,427	5
Repairs of Water Plant (650)	1,781	6
Transportation Expenses (660)	522	7
Total Plant Operation and Maintenance Expenses	58,568	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	20,481	8
Office Supplies and Expenses (681)	4,883	9
Outside Services Employed (682)	9,954	10
Insurance Expense (684)	3,684	11
Employees Pensions and Benefits (686)	16,210	12
Regulatory Commission Expenses (688)	521	13
Miscellaneous General Expenses (689)	111	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	55,844	
Total Operation and Maintenance Expenses	114,412	

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		54,022	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		495	2
Net property tax equivalent		53,527	
Social Security		3,986	3
PSC Remainder Assessment		521	4
Other (specify): NONE			5
Total tax expense		<u>58,034</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200085				3
County tax rate	mills		4.715420				4
Local tax rate	mills		7.158234				5
School tax rate	mills		14.120449				6
Voc. school tax rate	mills		1.467428				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.661616				10
Less: state credit	mills		1.281564				11
Net tax rate	mills		26.380052				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.158234				14
Combined School Tax Rate	mills		15.587877				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.746111				17
Total Tax Rate	mills		27.661616				18
Ratio of Local and School Tax to Total	dec.		0.822299				19
Total tax net of state credit	mills		26.380052				20
Net Local and School Tax Rate	mills		21.692283				21
Utility Plant, Jan. 1	\$	2,483,071	2,483,071				22
Materials & Supplies	\$	8,291	8,291				23
Subtotal	\$	2,491,362	2,491,362				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,491,362	2,491,362				26
Assessment Ratio	dec.		0.999600				27
Assessed Value	\$	2,490,365	2,490,365				28
Net Local & School Rate	mills		21.692283				29
Tax Equiv. Computed for Current Year	\$	54,022	54,022				30
Tax Equivalent per 1994 PSC Report	\$	25,748					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	54,022					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)	150		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)	14,444		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	14,594	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	42,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	46,901		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	89,614	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,345		23
Total Water Treatment Plant	6,345	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,854		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)			150 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)			14,444 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	14,594
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			42,713 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			46,901 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	89,614
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			6,345 23
Total Water Treatment Plant	0	0	6,345
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			15,854 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)	518,499		26
Transmission and Distribution Mains (343)	1,301,713	25,560	27
Fire Mains (344)	0		28
Services (345)	257,937		29
Meters (346)	45,617	8,647	30
Hydrants (348)	199,712	3,256	31
Other Transmission and Distribution Plant (349)	156		32
Total Transmission and Distribution Plant	2,339,488	37,463	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	16,779	3,585	36
Transportation Equipment (373)	5,244		37
Other General Equipment (379)	11,007		38
Other Tangible Property (390)	0		39
Total General Plant	33,030	3,585	
Total utility plant in service directly assignable	2,483,071	41,048	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,483,071	41,048	

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)			518,499 26
Transmission and Distribution Mains (343)			1,327,273 27
Fire Mains (344)			0 28
Services (345)			257,937 29
Meters (346)	3,417		50,847 30
Hydrants (348)			202,968 31
Other Transmission and Distribution Plant (349)			156 32
Total Transmission and Distribution Plant	3,417	0	2,373,534
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			20,364 36
Transportation Equipment (373)			5,244 37
Other General Equipment (379)			11,007 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	36,615
Total utility plant in service directly assignable	3,417	0	2,520,702
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,417	0	2,520,702

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			7,791	7,791	1
February			7,224	7,224	2
March			8,268	8,268	3
April			8,765	8,765	4
May			9,858	9,858	5
June			9,859	9,859	6
July			10,610	10,610	7
August			9,803	9,803	8
September			8,872	8,872	9
October			8,482	8,482	10
November			7,971	7,971	11
December			7,679	7,679	12
Total for year	0	0	105,182	105,182	
Less: Measured or estimated water used in main flushing and water treatment during year				3,198	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				101,984	16
Less: Water sold				102,093	17
Losses and unaccounted for				(109)	18
Percent unaccounted for to the nearest whole percent (%)				-0%	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				500	21
Date of maximum: 4/18/2000					22
Cause of maximum:					23
HIGH DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				149	24
Date of minimum: 9/4/2000					25
Total KWH used for pumping for the year				92,430	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)	
DEPOT STREET	#2	361	12	460,000	Yes	1
BOBCAT & GRELL LANE	#3	483	16	1,080,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#3 STAND BY UNIT	1
Location	DEPOT STREET	GRELL LANE & BOBCAT	GRELL LANE & BOBCAT	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	GOULDO	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1995	1969	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	475	550	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. ELECTRIC	CONTINENTAL	10
Year Installed	1995	1969	1969	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	50	50	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
Year Installed				23
Type				24
Horsepower				25
				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	WATER TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons	400,000		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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	134.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,300	0	0	0	1,300	1
M	D	6.000	15,006	0	0	0	15,006	2
P	D	6.000	1,169	470	0	0	1,639	3
M	D	8.000	6,103	0	0	0	6,103	4
P	D	8.000	21,685	0	0	0	21,685	5
M	D	10.000	65	0	0	0	65	6
P	D	10.000	7,616	0	0	0	7,616	7
M	S	12.000	658	0	0	0	658	8
Total Within Municipality			53,602	470	0	0	54,072	
Total Utility			53,602	470	0	0	54,072	

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)	
L	0.625	30	0	0	0	30		1
M	0.625	289	0	0	0	289		2
M	0.750	5	0	0	0	5		3
M	1.000	161	0	0	(8)	153	70	4
M	1.500	13	0	0	0	13		5
M	2.000	23	0	0	8	31	17	6
M	3.000	1	0	0	0	1		7
M	4.000	5	0	0	0	5		8
P	6.000	5	0	0	0	5	2	9
Total Utility		532	0	0	0	532	89	

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)	
0.500	0	0	0	0	0	0	1
0.625	510	82	37	0	555	53	2
1.000	29	4	1	0	32	4	3
1.500	19	0	3	0	16	0	4
2.000	14	1	2	0	13	4	5
3.000	1	0	0	0	1	1	6
4.000	1	0	0	0	1	1	7
6.000	0	0	0	2	2	2	8
Total:	574	87	43	2	620	65	

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)	
0.500	0	0	0	0	0	0	0	1
0.625	482	56	2	6	0	9	555	2
1.000	2	23	3	1	0	3	32	3
1.500	0	13	3	0	0	0	16	4
2.000	0	6	4	3	0	0	13	5
3.000	0	0	0	1	0	0	1	6
4.000	0	1	0	0	0	0	1	7
6.000	0	0	0	0	2	0	2	8
Total:	484	99	12	11	2	12	620	

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	133	1		4	138	2
Total Fire Hydrants	133	1	0	4	138	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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: 142
 Number of distribution system valves end of year: 231
 Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

The 470' of 6" water mains were contributed by the Village of Johnson Creek TIF District #2.

Water Services (Page W-16)

The adjustments were made as a correction to the books upon receiving more accurate information.

Meters (Page W-17)

The adjustments were made to adjust books to actual from prior year error in eliminations.
