



3013 (02-09-04)

ANNUAL REPORT

OF

Name: FORT ATKINSON WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FORT ATKINSON WATER UTILITY

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

When was utility organized? 1/1/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN WILMET

Title: CITY MANAGER

Office Address:

101 N. MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Fax Number: (920) 563 - 7776

E-mail Address:

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: GORDON F. DAY, JR

Title: COUNCIL PRESIDENT

Office Address:

101 NORTH MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Fax Number: (920) 563 - 7776

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Date of most recent audit report: 2/4/2001

Period covered by most recent audit: 1/1/01 THROUGH 12/31/01

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOHN WILMET

Title: CITY MANAGER

Office Address:

101 N. MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Fax Number: (920) 563 - 7776

E-mail Address:

Name: ROGER SHERMAN

Title: DIRECTOR

Office Address:

101 N MAIN STREET
MADISON, WI 53538

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- GORDON DAY, JR, PRESIDENT
- BILL FLOOD
- LOREN GRAY
- BRUCE JOHNSTON
- MARK ZASTROW

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,214,673	1,205,510	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	623,610	563,090	2
Depreciation Expense (403)	151,264	149,063	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	167,183	165,425	5
Total Operating Expenses	942,057	877,578	
Net Operating Income	272,616	327,932	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	272,616	327,932	
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)	27,385	26,860	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	27,385	26,860	
Total Income	300,001	354,792	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	11,560	0	13
Total Miscellaneous Income Deductions	11,560	0	
Income Before Interest Charges	288,441	354,792	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,131	42,878	14
Amortization of Debt Discount and Expense (428)	2,033	2,605	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	79,070	74,425	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	113,234	119,908	
Net Income	175,207	234,884	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,669,560	2,446,236	20
Balance Transferred from Income (433)	175,207	234,884	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	11,560	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,844,767	2,669,560	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	27,385	5
Total (Acct. 419):	27,385	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
INTEREST EXPENSE - APPROPRIATION TO CITY	11,560	8
Total (Acct. 426):	11,560	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs 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):						
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	1,214,673	0	0	0	1,214,673	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	61				61	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	1,214,612	0	0	0	1,214,612		

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	205,512		205,512	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	12,127		12,127	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	652		652	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	218,291	0	218,291	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,432,257	7,858,064	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,765,974	1,687,974	2
Net Utility Plant	6,666,283	6,170,090	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,666,283	6,170,090	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	121,874	128,180	8
Special Funds (125-128)	368,035	375,317	9
Total Other Property and Investments	489,909	503,497	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	291,727	228,673	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	126,459	123,221	15
Other Accounts Receivable (143)	3,256	5,572	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,967	11,920	18
Materials and Supplies (151-163)	32,841	41,781	19
Prepayments (165)	4,505	1,877	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	465,755	413,044	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,138	4,172	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	2,138	4,172	
Total Assets and Other Debits	7,624,085	7,090,803	

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)	303,391	256,902	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,844,767	2,669,560	28
Total Proprietary Capital	3,148,158	2,926,462	
LONG-TERM DEBT			
Bonds (221-222)	330,000	475,000	29
Advances from Municipality (223)	1,682,150	1,457,900	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,012,150	1,932,900	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	145,132	35,475	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	147,038	148,757	36
Interest Accrued (237)	41,435	45,483	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	6,469	1,398	41
Total Current and Accrued Liabilities	340,074	231,113	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	2,451	44
Total Deferred Credits	0	2,451	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	33,083	34,650	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	33,083	34,650	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,090,620	1,963,227	49
Total Liabilities and Other Credits	7,624,085	7,090,803	

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)	8,379,759	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)	52,498				7
Total Utility Plant	8,432,257	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,765,974	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,765,974	0	0	0	
Net Utility Plant	6,666,283	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	1,687,975				1,687,975	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	151,264				151,264	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,992				11,992	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	629				629	10
Other credits (specify):						11
Depreciation Cleared	4,057				4,057	12
Total credits	167,942	0	0	0	167,942	13
Debits during year						14
Book cost of plant retired	82,813				82,813	15
Cost of removal	6,788				6,788	16
Other debits (specify):						17
Other clearing	342				342	18
Total debits	89,943	0	0	0	89,943	19
Balance End of Year	1,765,974	0	0	0	1,765,974	20
						21
						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 (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	32,841	41,781
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	32,841	41,781

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 MRB's	2,034	428	2,138	1
Total			<u><u>2,138</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	256,902	1
Changes during year (explain):		
ADDITIONAL CONTRIBUTIONS	46,489	2
Balance end of year	<u>303,391</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 Mortgage revenue bonds	08/01/1988	08/01/2003	7.00%	330,000	1
Total Bonds (Account 221):				330,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u>330,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 G.O. Debt	10/15/1997	10/15/2016	5.00%	884,000	1
1999 G. O. DEBT	05/15/1999	02/01/2019	5.00%	448,800	2
2001 G.O. DEBT	05/01/2001	05/01/2008	4.59%	300,000	3
1996 G.O Debt	07/15/1996	07/15/2003	5.00%	49,350	4
Total for Account 223				<u>1,682,150</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	148,757	1
Accruals:		
Charged water department expense	167,183	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax equivalent charged to sewer	4,314	5
Total Accruals and other credits	171,497	
Taxes paid during year:		
County, state and local taxes	149,251	6
Social Security taxes	22,334	7
PSC Remainder Assessment	1,631	8
Other (explain):		
NONE	0	9
Total payments and other debits	173,216	
Balance end of year	147,038	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1988 Mortgage revenue bonds	15,333	32,131	36,812	10,652	1
Subtotal	15,333	32,131	36,812	10,652	
Advances from Municipality (223)					
NONE	0			0	2
1996 Advance	1,761	3,223	3,810	1,174	3
1999 ADVANCE	9,201	21,327	21,690	8,838	4
1997 Advance	19,188	45,302	45,995	18,495	5
2001 ADVANCE		9,218	6,942	2,276	6
Subtotal	30,150	79,070	78,437	30,783	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0		0	8
Subtotal	0	0	0	0	
Total	45,483	111,201	115,249	41,435	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,963,227	0	0	0	0	1,963,227	1
Add credits during year:							
For Services	80,392					80,392	2
For Mains	27,527					27,527	3
Other (specify):							
HYDRANTS	19,474					19,474	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,090,620	0	0	0	0	2,090,620	
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):		
SPECIAL ASSESSMENTS	121,874	2
Total (Acct. 124):	121,874	
Sinking Funds (125):		
REDEMPTION ACCOUNT	289,314	3
Total (Acct. 125):	289,314	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	78,721	4
Total (Acct. 126):	78,721	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	126,459	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	126,459	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ITEMS BILLED TO CUSTOMERS	3,256	15
Total (Acct. 143):	3,256	

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)
Receivables from Municipality (145):		
ITEMS PLACED ON TAX ROLL	6,967	16
Total (Acct. 145):	6,967	
Prepayments (165):		
PREPAID ITEMS	4,505	17
Total (Acct. 165):	4,505	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
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	8,110,010	0	0	0	8,110,010	1
Materials and Supplies	37,311	0	0	0	37,311	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,726,974	0	0	0	1,726,974	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,026,923	0	0	0	2,026,923	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,393,424	0	0	0	4,393,424	
Net Operating Income	272,616	0	0	0	272,616	8
Net Operating Income as a percent of Average Net Rate Base						
	6.21%	N/A	N/A	N/A	6.21%	

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	280,146	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,757,163	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,037,309	
Net Income		
Net Income	175,207	5
 Percent Return on Proprietary Capital	 5.77%	

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.

The utility borrowed \$300,000 of general obligation debt on May 1, 2001.

6. Formal proceedings with the Public Service Commission.

The utility was reclassified as a Class AB utility in 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Fort Atkinson Water Utility
Fort Atkinson, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Fort Atkinson Water Utility, an enterprise fund of the City of Fort Atkinson, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 5, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received 11/19/02:

1. Review 2002 Jan. 1 plant PTE, he still references incorrect #.
2. Entry retiring 37 services will be made in 2002.
3. Will adjust per JPL recommendation for retirement loses
4. Adjustments from 2000 report.

November 8, 2002

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

2001 Analytical Review DWCCA-2060-ELE

Dear Mr. Wilmet:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. In the future, the utility plant January 1 reported on page W-7 should come from the Net Utility Plant schedule, page F-7 of the prior year's report.
2. In the 2000 annual report, 37 services are reported retired on page W-18; however, no corresponding dollars are reported retired in Account 345, page W-8. Please furnish an explanation.
3. It is recommended that the following adjusting journal entry be recorded during 2002 because of the retirement losses incurred during 2001 in Accounts 349 and 391.

Account Number	Particulars	Debit	Credit
Journal Entry No. 1			
403 Depreciation Expense \$7,636			
111-349	Accumulated Depreciation For Other Trans.& Distrib. Plant		
	\$536		
111-391	Accumulated Depreciation For Office Furniture & Equipment		\$7,10

To record retirement losses during 2001. In Account 349 the reserve deficit is eliminated, and in Account 391 the adjustment restores the estimated theoretical reserve for retained plant.

4. Please provide a short explanation for the meter adjustments reported on

FINANCIAL SECTION FOOTNOTES

page W-19, as requested in the Headnote No. 5 to the schedule.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2060 Ft Atkinson.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,194,785	1
Total Sales of Water	1,194,785	
Other Operating Revenues		
Forfeited Discounts (470)	6,238	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,650	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,888	
Total Operating Revenues	1,214,673	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	26,991	8
Pumping Expenses (620-633)	124,606	9
Water Treatment Expenses (640-652)	29,236	10
Transmission and Distribution Expenses (660-678)	202,920	11
Customer Accounts Expenses (901-905)	32,897	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	206,960	14
Total Operation and Maintenance Expenses	623,610	
Other Operating Expenses		
Depreciation Expense (403)	151,264	15
Amortization Expense (404-407)	0	16
Taxes (408)	167,183	17
Total Other Operating Expenses	318,447	
Total Operating Expenses	942,057	
NET OPERATING INCOME	272,616	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	1	6,617	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	1	6,617	
Metered Sales to General Customers (461)				
Residential	3,814	227,785	476,574	4
Commercial	429	120,398	162,396	5
Industrial	34	278,254	256,781	6
Total Metered Sales to General Customers (461)	4,277	626,437	895,751	
Private Fire Protection Service (462)	49		27,592	7
Public Fire Protection Service (463)	1		245,027	8
Other Sales to Public Authorities (464)	28	14,059	19,798	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,357	640,497	1,194,785	

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 or Fd-1)	245,027	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)	245,027	
Forfeited Discounts (470):		
Customer late payment charges	6,238	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,238	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUES	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,650	10
Other (specify): NONE		11
Total Other Water Revenues (474)	13,650	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	2,260	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	423	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	24,308	13
Total Source of Supply Expenses	26,991	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	25,594	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	82,044	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)	318	21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	16,650	25
Total Pumping Expenses	124,606	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	10,417	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	14,839	28
Miscellaneous Expenses (643)	86	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,894	33
Total Water Treatment Expenses	29,236	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	77,242	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	31,480	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,544	43
Maintenance of Transmission and Distribution Mains (673)	62,211	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	9,517	46
Maintenance of Meters (676)	10,441	47
Maintenance of Hydrants (677)	6,485	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	202,920	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	6,777	51
Customer Records and Collection Expenses (903)	17,175	52
Uncollectible Accounts (904)	61	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	8,884	54
Total Customer Accounts Expenses	32,897	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	80,476	56
Office Supplies and Expenses (921)	4,631	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,780	59
Property Insurance (924)	3,810	60
Injuries and Damages (925)	8,032	61
Employee Pensions and Benefits (926)	68,353	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	32,527	65
Rents (931)		66
Maintenance of General Plant (932)	3,351	67
Total Administrative and General Expenses	206,960	
 Total Operation and Maintenance Expenses	 623,610	

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		147,532	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,314	2
Net property tax equivalent		143,218	
Social Security		22,334	3
PSC Remainder Assessment		1,631	4
Other (specify): NONE			5
Total tax expense		<u>167,183</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		0.210732				3
County tax rate	mills		5.067097				4
Local tax rate	mills		8.587564				5
School tax rate	mills		11.051352				6
Voc. school tax rate	mills		1.485375				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.402120				10
Less: state credit	mills		1.819500				11
Net tax rate	mills		24.582620				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.587564				14
Combined School Tax Rate	mills		12.536727				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.124291				17
Total Tax Rate	mills		26.402120				18
Ratio of Local and School Tax to Total	dec.		0.800098				19
Total tax net of state credit	mills		24.582620				20
Net Local and School Tax Rate	mills		19.668512				21
Utility Plant, Jan. 1	\$	7,840,259	7,840,259				22
Materials & Supplies	\$	59,586	59,586				23
Subtotal	\$	7,899,845	7,899,845				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	7,899,845	7,899,845				26
Assessment Ratio	dec.		0.949500				27
Assessed Value	\$	7,500,903	7,500,903				28
Net Local & School Rate	mills		19.668512				29
Tax Equiv. Computed for Current Year	\$	147,532	147,532				30
Tax Equivalent per 1994 PSC Report	\$	119,509					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	147,532					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	24,080		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	159,505		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	183,585	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	180,230	8,660	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,658		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,235		20
Total Pumping Plant	521,123	8,660	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	71,098		23
Total Water Treatment Plant	71,098	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,026		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		9,026	33,106	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			159,505	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	9,026	192,611	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			188,890	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			331,658	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,235	20
Total Pumping Plant	0	0	529,783	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			71,098	23
Total Water Treatment Plant	0	0	71,098	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)		(7,026)	0	24
Structures and Improvements (341)	0		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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	943,746	2,865	26
Transmission and Distribution Mains (343)	3,672,196	389,922	27
Fire Mains (344)	0	0	28
Services (345)	763,086	92,924	29
Meters (346)	461,952	28,009	30
Hydrants (348)	519,299	62,663	31
Other Transmission and Distribution Plant (349)	2,265		32
Total Transmission and Distribution Plant	6,369,570	576,383	
GENERAL PLANT			
Land and Land Rights (389)	2,000		33
Structures and Improvements (390)	326,491		34
Office Furniture and Equipment (391)	28,686		35
Computer Equipment (391.1)	22,705		36
Transportation Equipment (392)	91,756	35,715	37
Stores Equipment (393)	10,612		38
Tools, Shop and Garage Equipment (394)	71,287	1,013	39
Laboratory Equipment (395)	10,733		40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	6,379	539	42
SCADA Equipment (397.1)	124,237		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	694,886	37,267	
Total utility plant in service directly assignable	7,840,262	622,310	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,840,262	622,310	

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)			946,611 26
Transmission and Distribution Mains (343)	16,094		4,046,024 27
Fire Mains (344)	0		0 28
Services (345)	3,062		852,948 29
Meters (346)	13,147		476,814 30
Hydrants (348)	1,785		580,177 31
Other Transmission and Distribution Plant (349)	2,265		0 32
Total Transmission and Distribution Plant	36,353	(7,026)	6,902,574
GENERAL PLANT			
Land and Land Rights (389)		(2,000)	0 33
Structures and Improvements (390)			326,491 34
Office Furniture and Equipment (391)	23,198		5,488 35
Computer Equipment (391.1)			22,705 36
Transportation Equipment (392)	2,270		125,201 37
Stores Equipment (393)			10,612 38
Tools, Shop and Garage Equipment (394)	20,992		51,308 39
Laboratory Equipment (395)			10,733 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,918 42
SCADA Equipment (397.1)			124,237 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	46,460	(2,000)	683,693
Total utility plant in service directly assignable	82,813	0	8,379,759
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	82,813	0	8,379,759

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	59,650	2.94%	4,689	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	59,650		4,689	
PUMPING PLANT				
Structures and Improvements (321)	48,533	2.44%	4,503	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	161,259	4.42%	14,659	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	5,215	4.29%	396	15
Total Pumping Plant	215,007		19,558	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	22,208	5.00%	3,555	17
Total Water Treatment Plant	22,208		3,555	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	200,931	1.87%	17,675	19
Transmission and Distribution Mains (343)	353,612	0.93%	35,890	20
Fire Mains (344)				21
Services (345)	164,863	2.09%	16,888	22
Meters (346)	185,889	5.03%	23,610	23
Hydrants (348)	89,211	1.59%	8,741	24
Other Transmission and Distribution Plant (349)	1,672	5.00%	57	25
Total Transmission and Distribution Plant	996,178		102,861	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					64,339	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	64,339	
321					53,036	8
322					0	9
323					0	10
324					0	11
325					175,918	12
326					0	13
327					0	14
328					5,611	15
	0	0	0	0	234,565	
331					0	16
332					25,763	17
	0	0	0	0	25,763	
341	0				0	18
342					218,606	19
343	16,094	6,788	629		367,249	20
344	0				0	21
345	3,062				178,689	22
346	13,147				196,352	23
348	1,785				96,167	24
349	2,265				(536)	25
	36,353	6,788	629	0	1,056,527	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	132,632	2.25%	7,346	26
Office Furniture and Equipment (391)	18,430	5.83%	996	27
Computer Equipment (391.1)	5,362	26.67%	6,055	28
Transportation Equipment (392)	74,177	3.74%	4,057	29
Stores Equipment (393)	7,068	5.83%	619	30
Tools, Shop and Garage Equipment (394)	44,673	5.83%	3,574	31
Laboratory Equipment (395)	8,413	5.83%	626	32
Power Operated Equipment (396)				33
Communication Equipment (397)	5,144	9.96%	652	34
SCADA Equipment (397.1)	99,033	9.96%	12,383	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	394,932		36,308	
Total accum. prov. directly assignable	1,687,975		166,971	
 Common Utility Plant Allocated to Water Department				38
 Total accum. prov. for depreciation	1,687,975		166,971	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					139,978	26
391	23,198				(3,772)	27
391.1					11,417	28
392	2,270				75,964	29
393					7,687	30
394	20,992				27,255	31
395					9,039	32
396					0	33
397					5,796	34
397.1					111,416	35
398					0	36
399					0	37
	46,460	0	0	0	384,780	
	82,813	6,788	629	0	1,765,974	
					0	38
	82,813	6,788	629	0	1,765,974	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			58,393	58,393	1
February			50,943	50,943	2
March			55,583	55,583	3
April			59,823	59,823	4
May			59,100	59,100	5
June			59,012	59,012	6
July			65,484	65,484	7
August			63,527	63,527	8
September			57,442	57,442	9
October			56,205	56,205	10
November			50,517	50,517	11
December			50,273	50,273	12
Total annual pumpage	0	0	686,302	686,302	
Less: Water sold				640,497	13
Volume pumped but not sold				45,805	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,000	19
Volume pumped but unaccounted for				40,805	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,841	23
Date of maximum: 4/11/2001					24
Cause of maximum:					25
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,110	26
Date of minimum: 12/23/2001					27
Total KWH used for pumping for the year				1,199,859	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,386,720	Yes	1
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	1,510,560	Yes	2
DEEPWELL (GROVE ST., JONES PL)	5	1,030	15	1,339,200	Yes	3
DEEPWELL (ZAFFKE ST., CLOUTIER)	6	1,015	15	1,781,280	Yes	4
DEEPWELL (JAMES WAY)	7	984	17	1,631,520	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH SERVICE 301	HIGH SERVICE 302	HIGH SERVICE 303	1
Location	37 N. WATER	37 N. WATER	37 N. WATER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1972	1972	1972	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	600	750	8
Pump Motor or Standby Engine Mfr	L. ALLIS	L. ALLIS	L. ALLIS	9 10
Year Installed	1972	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH SERVICE 304	HIGH SERVICE 501	HIGH SERVICE 502	14
Location	37 N. WATER	GROVE ST., JONES PARK	GROVE ST., JONES PARK	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	FAIRBANKS / MORSE	FAIRBANKS / MORSE	18
Year Installed	1972	1980	1980	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	L. ALLIS	WEST	WEST	22 23
Year Installed	1972	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	60	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	JONES PARK	MAIN STATION	NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	4
Year constructed	1977	1991	1969	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	OTHER	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	13	68	9
				10
Total capacity in gallons (actual)	300,000	250,000	585,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	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	SOUTH TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1989		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	500,000		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	2,772	0	411	0	2,361	1	
M	D	1.500	1,954	0	0	0	1,954	2	
M	D	2.000	8,067	0	250	0	7,817	3	
M	D	3.000	1,452	0	0	0	1,452	4	
M	D	4.000	43,981	0	1,697	0	42,284	5	
A	D	6.000	2,161	0	0	0	2,161	6	
M	D	6.000	124,745	1,450	786	0	125,409	7	
A	D	8.000	0	0	0	0	0	8	
M	D	8.000	95,247	4,342	35	0	99,554	9	
P	D	8.000	1,120	0	0	0	1,120	10	
A	D	10.000	325	0	0	0	325	11	
M	D	10.000	19,313	0	0	0	19,313	12	
A	S	12.000	1,000	0	0	0	1,000	13	
M	D	12.000	7,380	3,126	0	0	10,506	14	
M	D	16.000	13,763	0	0	0	13,763	15	
Total Within Municipality			323,280	8,918	3,179	0	329,019		
Total Utility			323,280	8,918	3,179	0	329,019		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,338	0	39	0	2,299	12	1
L	0.750	319	0	13	0	306	17	2
M	1.000	1,291	122	5	0	1,408	115	3
L	1.250	2	0	0	0	2	0	4
L	1.500	2	0	0	0	2	0	5
M	1.500	130	4	2	0	132	9	6
L	2.000	9	0	0	0	9	0	7
M	2.000	102	5	0	0	107	5	8
M	3.000	4	0	0	0	4	1	9
M	4.000	27	0	0	0	27	1	10
M	6.000	15	1	0	0	16	6	11
M	8.000	4	0	0	0	4	2	12
Total Utility		4,243	132	59	0	4,316	168	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,117	300	246	60	4,231	296	1
0.750	12	0	1	0	11	1	2
1.000	125	15	12	2	130	15	3
1.500	48	13	10	0	51	15	4
2.000	34	3	0	0	37	8	5
3.000	7	0	1	0	6	5	6
4.000	6	0	0	0	6	0	7
6.000	3	0	1	0	2	1	8
Total:	4,352	331	271	62	4,474	341	

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	3,839	281	4	6	0	101	4,231	1
0.750	10	0	0	0	0	1	11	2
1.000	1	110	4	4	0	11	130	3
1.500	0	32	8	4	0	7	51	4
2.000	0	18	4	9	0	6	37	5
3.000	0	3	3	0	0	0	6	6
4.000	0	1	4	1	0	0	6	7
6.000	0	0	2	0	0	0	2	8
Total:	3,850	445	29	24	0	126	4,474	

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	404	19	1		422	2
Total Fire Hydrants	404	19	1	0	422	
Flushing Hydrants						
	62		4		58	3
Total Flushing Hydrants	62	0	4	0	58	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	480
Number of distribution system valves end of year:	938
Number of distribution valves operated during year:	346

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 660 - Increase due to modifications in staffing levels.
Account 673 - Increase due to additional main breaks during the year.
Account 926 - Increase due to additional health insurance costs.

Water Utility Plant in Service (Page W-08)

Adjustments are due to the reclassification of Land and Land Rights from Transmission and Distribution and General Plant to Source of Supply Plant per recommendation of PSC auditors.

Accumulated Provision for Depreciation - Water (Page W-10)

Because of large retirements, Other Transmission and Distribution Plant and Office Furniture and Equipment are over depreciated. The accounts will not be depreciated next year.

Water Mains (Page W-17)

Additions were paid for by the utility, city and developers.

Water Services (Page W-18)

Additions were paid for by the utility, city and developers.

Meters (Page W-19)

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