



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ATHENS MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 220
ATHENS, WI 54411

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: ATHENS MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 220
ATHENS, WI 54411

When was utility organized? 12/31/1924

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GLORIA BRODZISKI
Title: VILLAGE CLERK/ADM

Office Address:
P.O. BOX 220
ATHENS, WI 54411

Telephone: (715) 257 - 9170

Fax Number: (715) 257 - 9170

E-mail Address:

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

Name: MICHAEL L FOTH
Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP
101 W 29TH STREET
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/31/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: WILLIAM BALL

Title: SUPERINTENDENT

Office Address:

P.O. BOX 220
ATHENS, WI 54411

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

WILLIAM BALZ, SUPERINTENDENT
ALLEN BELTER
GLORIA BRODZISKI, CLERK/ADM.
DEBORAH GAUERKE
CHRISTOPHER PERKINS, CHAIRMAN
VIOLET SUTTER, VILLAGE TREASURER
MATTHEW VIEGUT, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	148,738	144,879	1
Operating Expenses:			
Operation and Maintenance Expense (401)	78,461	70,685	2
Depreciation Expense (403)	35,018	33,144	3
Amortization Expense (404)	0	0	4
Taxes (408)	40,518	40,473	5
Total Operating Expenses	153,997	144,302	
Net Operating Income	(5,259)	577	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(5,259)	577	
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)	307	1,134	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	307	1,134	
Total Income	(4,952)	1,711	
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	(4,952)	1,711	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,247	4,350	13
Amortization of Debt Discount and Expense (428)			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	9,247	4,350	
Net Income	(14,199)	(2,639)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(253,044)	(250,405)	19
Balance Transferred from Income (433)	(14,199)	(2,639)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(267,243)	(253,044)	

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):		
INTEREST AND DIVIDEND	307	4
Total (Acct. 419):	307	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	148,738	0	0	0	148,738	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	148,738	0	0	0	148,738	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,752,404	1,738,971	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	391,253	356,235	2
Net Utility Plant	1,361,151	1,382,736	
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)	11,447	12,342	6
Special Funds (125)	5,308	5,000	7
Total Other Property and Investments	16,755	17,342	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,328	13,876	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,641	18,431	14
Materials and Supplies (150)	7,969	8,003	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	38,938	40,310	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,416,844	1,440,388	

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)	432,015	432,015	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(267,243)	(253,044)	23
Total Proprietary Capital	164,772	178,971	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	108,780	118,780	25
Other long-Term Debt (224)	160,200	178,000	26
Total Long-Term Debt	268,980	296,780	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,602	5,495	28
Payables to Municipality (233)	16,252	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,671	4,350	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	27,525	9,845	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	969	1,094	36
Total Deferred Credits	969	1,094	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	954,598	953,698	38
Total Liabilities and Other Credits	1,416,844	1,440,388	

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)	1,752,404	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	1,752,404	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	391,253	0	0	0	9
Total Accumulated Provision	391,253	0	0	0	
Net Utility Plant	1,361,151	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	356,235				356,235	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,018				35,018	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	35,018	0	0	0	35,018	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	391,253	0	0	0	391,253	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	7,969	8,003
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	7,969	8,003

**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)			
<hr/>				
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
<hr/>				
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	432,015	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>432,015</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Village of Athens	00/00/0000	00/00/0000	0.00%	108,780	1
Total for Account 223				108,780	
Other Long-Term Debt (224)					
FIRSTAR BANK	06/19/1999	08/01/2004	5.50%	160,200	2
Total for Account 224				160,200	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	40,518	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>40,518</u>	
Taxes paid during year:		
County, state and local taxes	38,430	6
Social Security taxes	1,905	7
PSC Remainder Assessment	183	8
Other (explain):		
NONE		9
Total payments and other debits	<u>40,518</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
REVENUE BONDS	4,350	9,247	9,926	3,671	3
Subtotal	4,350	9,247	9,926	3,671	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,350	9,247	9,926	3,671	

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	953,698	0	0	0	0	953,698	1
Add credits during year:							
For Services	900					900	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	954,598	0	0	0	0	954,598	
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 ASSESSMENT	11,447	2
Total (Acct. 124):	11,447	
Special Funds (125):		
REPLACEMENT FUND	5,308	3
Total (Acct. 125):	5,308	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,328	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,328	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	4,784	12
DUE FROM SEWER	12,857	13
Total (Acct. 145):	17,641	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLES TO MUNICIPALITY	16,252	17
Total (Acct. 233):	16,252	
Other Deferred Credits (253):		
DEFERRED REVENUE	969	18
Total (Acct. 253):	969	

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	1,745,687	0	0	0	1,745,687	1
Materials and Supplies	7,986	0	0	0	7,986	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	373,744	0	0	0	373,744	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	954,148	0	0	0	954,148	6
Other (specify):					0	7
Average Net Rate Base	425,781	0	0	0	425,781	
Net Operating Income	(5,259)	0	0	0	(5,259)	8
Net Operating Income as a percent of Average Net Rate Base	-1.24%	N/A	N/A	N/A	-1.24%	

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	432,015	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(260,143)	3
Other (Specify):		4
Total Average Proprietary Capital	171,872	
Net Income		
Net Income	(14,199)	5
Percent Return on Proprietary Capital	-8.26%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

Account 145 (Receivables from Municipality) contained an amount of \$4,784 as Due from General Fund. This receivable resulted from a cash shortage in the General Fund that the Water and Sewer Utilities had to help cover. Account 233 (Payables to Municipality) balance of \$16,252 resulted from expenditures for the Water Utility being paid by the General Fund.

PJL

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

To the Village Board
Village of Athens Water Utility

We have compiled the balance sheet of the Village of Athens Water Utility as of

December 31, 2000 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly; do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated by our report dated January 31, 2001.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Marshfield, Wisconsin
January 31, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 18, 2001

Ms. Gloria Brodziski, Village Clerk
Athens Municipal Water Utility
P.O. Box 220
Athens, WI 54411-0220

2000 Analytical Review DWCCA-260-PJL

Dear Ms. Brodziski:

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. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$4,784 reported in Account 145 and the \$16,252 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110) or local and school tax equivalent on meters charged to sewer department, (Account 408). We also noted that it is indicated on the Identification and Ownership page that sewer service is not rendered by the utility. This indicator should be changed in your 2001 annual report if this is incorrect as we suspect due to the fact that the utility does report Return on net investment in meters charged to sewer department in Account 474 on page W-4. If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.
3. During our review, we noted the percent of water losses for your water utility was 29 percent in 1999 and 24 percent in 2000. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

FINANCIAL SECTION FOOTNOTES

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

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 60 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\260.doc

Enclosures

Response received 12/5/01:

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

From: Adam Waldera [mailto:awaldera@habco.com]

Sent: Wednesday, December 05, 2001 11:15 AM

To: leegep@psc.state.wi.us

Subject: Athens Municipal Water Utility

Dear Mr. Leege,

We have been asked to respond on behalf of the Village of Athens to your October 18 letter regarding the Village's 2000 PSC report. Our answers are as follows:

1. Account 145 (Receivables from Municipality) contained an amount of \$4,784 as Due from General Fund. This receivable resulted from a cash shortage in the General Fund that the Water and Sewer Utilities had to help cover. Account 233 (Payables to Municipality) balance of \$16,252 resulted from expenditures for the Water Utility being paid by the General Fund

FINANCIAL SECTION FOOTNOTES

~~from expenditures for the water utility being paid by the General Fund.~~

2. The reason that depreciation expense and tax equivalent on meters is not allocated between Water and Sewer is due to the fact that a number of years ago the Municipality began allocating meter costs between Water and Sewer. However, there are still a number of old meters that are not allocated between Water and Sewer and this is the reason for recording Return on meters. This will go away as the old meters are removed from service.

3. In regards to the high percentage of water loss (24% in 2000, 29% in 1999, 21% in 1998, and 24% in 1997) the Village contracted to have leak detection done in the 2001 year. This hopefully assisted in finding some of the water loss. The Village has also had a number of water main breaks in these years as well which contributed greatly to the water loss percentage. The Village is continuing to monitor water usage, testing meters and purchasing new meters to replace old ones in hopes that this will lower their water loss percentage.

If you have any questions please contact me by either telephone (715) 387-1131 or by email at awaldera@habco.com.

Adam J. Waldera, CPA
Hawkins, Ash, Baptie & Company, LLP
Marshfield, WI

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

December 21, 2001

Adam J. Waldera, CPA
Hawkins, Ash, Baptie and Company, LLP
101 West 29th Street
Marshfield, WI 54449-5219

2000 Analytical Review DWCCA-260-PJL

Dear Mr. Waldera:

Thank you for your response to our letter of October 18, 2001, concerning the analytical review of your 2000 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel that item number 2 needs further clarification before we can complete this analytical review.

You indicated in your response that the reason that depreciation expense and tax equivalent on meters is not allocated between water and sewer is due to the fact that a number of years ago the municipality began allocating meter costs between water and sewer and that there are still a number of old meters that are not allocated between water and sewer and this is the reason for recording return on meters.

Please note that Wis. Admin. Code § PSC 185.61(2) states: "Meters and remote reading devices necessary for billing the utility of utility service shall be owned and maintained by the utility except when authorized by the Commission".

Unless the water utility received written authorization from the Commission to allocate 1/2 of the cost of the water meters to the sewer department, the total cost of the water meters must be recorded on the books of the water utility.

Please provide a copy of the above referenced Commission authorization, or, confirm that the utility will adjust its books to reallocate to the water books the cost of meters which were allocated to the sewer department by providing us with a copy of the proposed entry. Also, confirm that the utility will follow the procedures provided in our October 18, 2001, letter to allocate annual meter related costs in the future.

We appreciate your cooperation in providing the above information. If you have any questions or need assistance with the entries or allocations, please contact Jim Luckow of our staff at (608) 266-1282. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

PJL:dwh:w:\compl\Analytical Reviews\2000 AR Response letters\260.doc

cc: Ms Gloria Brodziski, Village Clerk

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	144,848	1
Total Sales of Water	144,848	
Other Operating Revenues		
Forfeited Discounts (470)	203	2
Other Water Revenues (474)	3,687	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,890	
Total Operating Revenues	148,738	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	34,931	5
General Operating Expenses (680-690)	43,530	6
Total Operation and Maintenance Expenses	78,461	
Other Operating Expenses		
Depreciation Expense (403)	35,018	7
Amortization Expense (404)		8
Taxes (408)	40,518	9
Total Other Operating Expenses	75,536	
Total Operating Expenses	153,997	
NET OPERATING INCOME	(5,259)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	350	13,918	62,571	4
Commercial	53	4,573	17,431	5
Industrial				6
Total Metered Sales to General Customers (461)	403	18,491	80,002	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		57,641	8
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)	11	1,914	7,205	9
Sales for Resale (466)				
Interdepartmental Sales (467)			0	11
			0	12
Total Sales of Water	415	20,405	144,848	

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)	57,641	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)	57,641	
Forfeited Discounts (470):		
Customer late payment charges	203	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	203	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,562	7
Other (specify):		
LEASE INCOME	125	8
Total Other Water Revenues (474)	3,687	
Amortization of Construction Grants (475):		
NONE		9
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)	16,162	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,891	3
Chemicals (630)	1,692	4
Supplies and Expenses (640)	5,876	5
Repairs of Water Plant (650)	4,310	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	34,931	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,741	8
Office Supplies and Expenses (681)	7,722	9
Outside Services Employed (682)	12,248	10
Insurance Expense (684)	4,813	11
Employees Pensions and Benefits (686)	9,169	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	837	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	43,530	
Total Operation and Maintenance Expenses	78,461	

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		38,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		38,430	
Social Security		1,905	3
PSC Remainder Assessment		183	4
Other (specify): NONE			5
Total tax expense		<u>40,518</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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222416				3
County tax rate	mills		6.933818				4
Local tax rate	mills		9.149763				5
School tax rate	mills		11.466201				6
Voc. school tax rate	mills		2.124897				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.897095				10
Less: state credit	mills		2.177662				11
Net tax rate	mills		27.719433				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.149763				14
Combined School Tax Rate	mills		13.591098				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.740861				17
Total Tax Rate	mills		29.897095				18
Ratio of Local and School Tax to Total	dec.		0.760638				19
Total tax net of state credit	mills		27.719433				20
Net Local and School Tax Rate	mills		21.084449				21
Utility Plant, Jan. 1	\$	1,738,971	1,738,971				22
Materials & Supplies	\$	8,003	8,003				23
Subtotal	\$	1,746,974	1,746,974				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,746,974	1,746,974				26
Assessment Ratio	dec.		0.899217				27
Assessed Value	\$	1,570,909	1,570,909				28
Net Local & School Rate	mills		21.084449				29
Tax Equiv. Computed for Current Year	\$	33,122	33,122				30
Tax Equivalent per 1994 PSC Report	\$	38,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	38,430					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)	0		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)	102,721		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	102,721	0	
PUMPING PLANT			
Land and Land Rights (320)	2,184		12
Structures and Improvements (321)	93,163		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,790		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	870		20
Total Pumping Plant	167,007	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	72,510		23
Total Water Treatment Plant	72,510	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			0 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)			102,721 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	102,721
PUMPING PLANT			
Land and Land Rights (320)			2,184 12
Structures and Improvements (321)			93,163 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			70,790 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			870 20
Total Pumping Plant	0	0	167,007
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			72,510 23
Total Water Treatment Plant	0	0	72,510
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	313,990		26
Transmission and Distribution Mains (343)	824,785	3,834	27
Fire Mains (344)	0		28
Services (345)	71,502	3,345	29
Meters (346)	27,429	580	30
Hydrants (348)	85,519		31
Other Transmission and Distribution Plant (349)	269		32
Total Transmission and Distribution Plant	1,323,494	7,759	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,125		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	70,114	5,675	38
Other Tangible Property (390)	0		39
Total General Plant	73,239	5,675	
Total utility plant in service directly assignable	1,738,971	13,434	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,738,971	13,434	

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)			313,990 26
Transmission and Distribution Mains (343)			828,619 27
Fire Mains (344)			0 28
Services (345)			74,847 29
Meters (346)			28,009 30
Hydrants (348)		(1)	85,518 31
Other Transmission and Distribution Plant (349)			269 32
Total Transmission and Distribution Plant	0	(1)	1,331,252
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,125 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			75,789 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	78,914
Total utility plant in service directly assignable	0	(1)	1,752,404
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(1)	1,752,404

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			2,662	2,662	1
February			2,399	2,399	2
March			2,537	2,537	3
April			2,323	2,323	4
May			2,319	2,319	5
June			2,075	2,075	6
July			2,089	2,089	7
August			2,423	2,423	8
September			2,280	2,280	9
October			2,316	2,316	10
November			2,314	2,314	11
December			2,757	2,757	12
Total for year	0	0	28,494	28,494	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				26,994	16
Less: Water sold				20,405	17
Losses and unaccounted for				6,589	18
Percent unaccounted for to the nearest whole percent (%)				24%	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				126	21
Date of maximum: 1/15/2000					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				40	24
Date of minimum: 5/28/2000					25
Total KWH used for pumping for the year				84,561	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)	
#1 612 ALLEN ST	1924	74	144	8,000	Yes	1
#3 305 WELL ST	1935	54	144	40,000	Yes	2
#4 400 WELL ST	1958	50	12	23,000	Yes	3
#7 400 WELL ST	1976	115	6	30,000	Yes	4
#10 816 MUELLER ST	1982	54	10	72,000	Yes	5
#11 816 MUELLER ST	1986	52	6	86,000	Yes	6
#12 816 MUELLER ST	1986	60	6	86,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#10	#11	1
Location	612 ALLEN ST	816 MUELLER ST	816 MUELLER ST	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	WORTH	MYERS	RED JACKET	5
Year Installed	1924	1983	1986	6
Type	CENTRIFUGAL	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	70	30	60	8
Pump Motor or Standby Engine Mfr	GE	MYERS	RED JACKET	9 10
Year Installed	1924	1983	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	3	3	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#3	#4	14
Location	816 MUELLER ST	305 WELL ST	400 WELL ST	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	RED JACKET	MYERS	REDA	18
Year Installed	1986	1991	1958	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	60	190	15	21
Pump Motor or Standby Engine Mfr	RED JACKET	GE	REDA	22 23
Year Installed	1986	1935	1958	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	3	25	1	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7	#9		1
Location	400 WELL ST	400 WELL ST		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	REDA	REDA		5
Year Installed	1976	1981		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	20	30		8
Pump Motor or Standby Engine Mfr	REDA	REDA		9 10
Year Installed	1976	1981		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	1	3		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	#1	#11	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1924	1924	1935	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	0	0	6
Total capacity in gallons	50,000	80,000	153,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			OTHER	10
Filters, type (gravity, pressure, other, none)			OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.1250	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1985		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2580		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	725	0	0	0	725	1
A	D	3.000	200	0	0	0	200	2
M	D	4.000	1,315	0	0	0	1,315	3
A	D	6.000	965	0	0	0	965	4
M	D	6.000	38,097	0	0	0	38,097	5
M	D	8.000	10,092	40	0	0	10,132	6
M	D	10.000	5,715	0	0	0	5,715	7
Total Within Municipality			57,109	40	0	0	57,149	
Total Utility			57,109	40	0	0	57,149	

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	150	0	0	0	150		1
M	0.625	25	0	0	0	25		2
M	0.750	125	0	0	0	125	12	3
M	1.000	35	4	0	0	39		4
M	1.500	4	0	0	0	4		5
M	2.000	8	0	0	0	8		6
M	3.000	1	0	0	0	1		7
M	4.000	10	0	0	0	10		8
Total Utility		358	4	0	0	362	12	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	473	2	0	0	475	18	1
1.000	18	0	0	0	18	0	2
1.250	6	0	0	(6)	0	0	3
1.500	0	1		6	7	1	4
1.750	4	0	0	(4)	0	0	5
2.000	0			4	4		6
3.000	2	0	0	0	2	0	7
Total:	503	3	0	0	506	19	

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	345	40	0	4	0	86	475	1
1.000	2	9	0	3	0	4	18	2
1.250	0	0	0	0	0	0	0	3
1.500		3		1		3	7	4
1.750	0	0	0	0	0	0	0	5
2.000		1		2		1	4	6
3.000	0	0	0	1	0	1	2	7
Total:	347	53	0	11	0	95	506	

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	66				66	2
Total Fire Hydrants	66	0	0	0	66	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account # 682 - Balance in 2000 includes general engineering services.

Water Utility Plant in Service (Page W-08)

Rounding.

Water Mains (Page W-15)

Completion of 1999 construction project - final bills.

Water Services (Page W-16)

Two added to account #271 and two are part of 1999 construction project.

Hydrants and Distribution System Valves (Page W-18)

The adjustment to hydrants reflects the physical count performed in 2000.
