



3014 (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, 1999

**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: (414) 563 - 7760

Fax Number: (414) 563 - 7776

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/11/2000

Period covered by most recent audit: CALENDAR YEAR 2000

Names and titles of utility management including manager or superintendent:

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:

LAVERN BEHRENS, PRESIDENT

GORDON DAY, JR

BILL FLOOD

BRUCE JOHNSTON

KEN PATTOW

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. § 66.077 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: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707

Contact Person: MR RUS A HISSOM, CPA

Title: PARTNER

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: rhissom@virchowkrause.com

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)	1,064,425	904,589	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	505,281	514,900	2
Depreciation Expense (403)	143,258	130,011	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	166,460	143,338	5
Total Operating Expenses	814,999	788,249	
Net Operating Income	249,426	116,340	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	249,426	116,340	
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)	24,831	19,301	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	24,831	19,301	
Total Income	274,257	135,641	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	274,257	135,641	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,568	61,513	14
Amortization of Debt Discount and Expense (428)	3,123	3,597	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	67,875	58,049	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	123,566	123,159	
Net Income	150,691	12,482	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,307,105	2,306,183	20
Balance Transferred from Income (433)	150,691	12,482	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	11,560	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)	2,446,236	2,307,105	

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):		
INTEREST INCOME	24,831	5
Total (Acct. 419):	24,831	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
INTEREST PAID TO MUNICIPALITY	11,560	10
Total (Acct. 435)--Debit:	11,560	
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 & 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	1,064,425	0	0	0	1,064,425	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,064,425	0	0	0	1,064,425	

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	163,766		163,766	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			0	7
Water utility plant accounts	8,818		8,818	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	209		209	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	172,793	0	172,793	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,677,260	7,063,376	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,572,108	1,459,201	2
Net Utility Plant	6,105,152	5,604,175	
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)	128,828	149,030	6
Special Funds (125)	404,165	396,379	7
Total Other Property and Investments	532,993	545,409	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	133,200	84,063	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	116,503	80,441	11
Other Accounts Receivable (143)	3,259	8,613	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,146	18,424	14
Materials and Supplies (150)	36,329	32,761	15
Prepayments (165)	2,165	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	303,602	224,302	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,777	9,900	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	20,771	20
Total Deferred Debits	6,777	30,671	
Total Assets and Other Debits	6,948,524	6,404,557	

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)	256,902	256,902	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,446,236	2,307,105	23
Total Proprietary Capital	2,703,138	2,564,007	
LONG-TERM DEBT			
Bonds (221)	610,000	735,000	24
Advances from Municipality (223)	1,527,450	1,109,900	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,137,450	1,844,900	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,611	25,652	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	157,044	133,708	31
Interest Accrued (237)	55,298	47,029	32
Other Current and Accrued Liabilities (238)		2,771	33
Total Current and Accrued Liabilities	238,953	209,160	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	31,901	39,199	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	31,901	39,199	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,837,082	1,747,291	41
Total Liabilities and Other Credits	6,948,524	6,404,557	

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)	7,642,324	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)	34,936				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,677,260	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,572,108	0	0	0	10
Total Accumulated Provision	1,572,108	0	0	0	
Net Utility Plant	6,105,152	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,459,201				1,459,201	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	143,258				143,258	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,147				11,147	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Depreciation Cleared	3,057				3,057	12
Total credits	157,462	0	0	0	157,462	13
Debits during year						14
Book cost of plant retired	37,257				37,257	15
Cost of removal	7,298				7,298	16
Other debits (specify):						17
					0	18
Total debits	44,555	0	0	0	44,555	19
Balance End of Year	1,572,108	0	0	0	1,572,108	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	36,329	32,761 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	36,329	32,761

**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	3,123	428	6,777	1
Total			6,777	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	256,902	1
Changes during year (explain):		2
Balance end of year	256,902	

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)	
1988 Mortgage revenue bonds	08/01/1988	08/01/2003	7.00%	610,000	1
Total Bonds (Account 221):				610,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 G.O. Debt	10/15/1997	10/15/2016	5.00%	954,000	1
1999 G. O. DEBT	05/15/1999	02/01/2019	5.00%	475,000	2
1996 G.O Debt	07/15/1996	07/15/2003	5.00%	98,450	3
Total for Account 223				<u>1,527,450</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	133,708	1
Accruals:		
Charged water department expense	166,460	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax equivalent charged to sewer	4,853	5
Total Accruals and other credits	<u>171,313</u>	
Taxes paid during year:		
County, state and local taxes	133,708	6
Social Security taxes	13,149	7
PSC Remainder Assessment	1,120	8
Other (explain):		
NONE		9
Total payments and other debits	<u>147,977</u>	
Balance end of year	<u><u>157,044</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)					
1988 Mortgage revenue bonds	23,543	52,568	56,516	19,595	1
Subtotal	23,543	52,568	56,516	19,595	
Advances from Municipality (223)					
NONE	0			0	2
1996 Advance	2,909	5,739	6,348	2,300	3
1999 ADVANCE		13,480		13,480	4
1997 Advance	20,577	48,656	49,310	19,923	5
Subtotal	23,486	67,875	55,658	35,703	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	47,029	120,443	112,174	55,298	

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	1,747,291	0	0	0	0	1,747,291	1
Add credits during year:							
For Services	19,869					19,869	2
For Mains	64,784					64,784	3
Other (specify):							
HYDRANTS	10,100					10,100	4
Deduct charges (specify):							
OVERSIZING REIMBURSEMENT	4,962					4,962	5
Balance End of Year	1,837,082	0	0	0	0	1,837,082	
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):		
GENERAL SPECIAL ASSESSMENTS	16,041	2
DEFERRED SPECIAL ASSESSMENTS	112,787	3
Total (Acct. 124):	128,828	
Special Funds (125):		
REDEMPTION ACCOUNT	344,216	4
DEPRECIATION ACCOUNT	59,949	5
Total (Acct. 125):	404,165	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	116,503	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	116,503	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS	3,259	13
Total (Acct. 143):	3,259	
Receivables from Municipality (145):		
ITEMS PLACED ON TAX ROLL	12,146	14
Total (Acct. 145):	12,146	
Prepayments (165):		
PREPAID INSURANCE	2,165	15
Total (Acct. 165):	2,165	
Extraordinary Property Losses (182):		
NONE		16
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)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

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	7,346,690	0	0	0	7,346,690	1
Materials and Supplies	34,545	0	0	0	34,545	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,515,654	0	0	0	1,515,654	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,792,186	0	0	0	1,792,186	6
Other (specify):					0	7
Average Net Rate Base	4,073,395	0	0	0	4,073,395	
Net Operating Income	249,426	0	0	0	249,426	8
Net Operating Income as a percent of Average Net Rate Base	6.12%	N/A	N/A	N/A	6.12%	

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	256,902	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,376,670	3
Other (Specify):		4
Total Average Proprietary Capital	2,633,572	
Net Income		
Net Income	150,691	5
Percent Return on Proprietary Capital	5.72%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13 2000

Mr. John Wilmet, City Manager
City of Fort Atkinson Water Utility
101 North Main Street
Fort Atkinson, WI 53538-1896

1999 Analytical Review DWCCA-2060-ELE

Dear Mr. Wilmet:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlmw:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Lavern Behrens, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,048,866	1
Total Sales of Water	1,048,866	
Other Operating Revenues		
Forfeited Discounts (470)	5,389	2
Miscellaneous Service Revenues (471)	699	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,471	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,559	
Total Operating Revenues	1,064,425	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,773	8
Pumping Expenses (620-625)	101,651	9
Water Treatment Expenses (630-635)	23,292	10
Transmission and Distribution Expenses (640-655)	153,135	11
Customer Accounts Expenses (901-904)	31,338	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	194,092	14
Total Operation and Maintenance Expenses	505,281	
Other Operating Expenses		
Depreciation Expense (403)	143,258	15
Amortization Expense (404-407)		16
Taxes (408)	166,460	17
Total Other Operating Expenses	309,718	
Total Operating Expenses	814,999	
NET OPERATING INCOME	249,426	

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	2	1	3,681	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	1	3,681	
Metered Sales to General Customers (461)				
Residential	3,793	229,833	430,384	4
Commercial	418	116,813	141,288	5
Industrial	30	259,269	215,553	6
Total Metered Sales to General Customers (461)	4,241	605,915	787,225	
Private Fire Protection Service (462)	50		23,620	7
Public Fire Protection Service (463)	1		217,882	8
Other Sales to Public Authorities (464)	28	13,032	16,458	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,322	618,948	1,048,866	

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)	217,882	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)	217,882	
Forfeited Discounts (470):		
Customer late payment charges	5,389	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,389	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUES	699	7
Total Miscellaneous Service Revenues (471)	699	
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	9,471	10
Other (specify): NONE		11
Total Other Water Revenues (474)	9,471	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	1,773	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	1,773	
 PUMPING EXPENSES		
Operation Labor (620)	23,568	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	65,464	7
Operation Supplies and Expenses (623)	394	8
Maintenance of Pumping Plant (625)	12,225	9
Total Pumping Expenses	101,651	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	9,181	10
Chemicals (631)	7,082	11
Operation Supplies and Expenses (632)	3,708	12
Maintenance of Water Treatment Plant (635)	3,321	13
Total Water Treatment Expenses	23,292	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	50,205	14
Operation Supplies and Expenses (641)	23,765	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,483	16
Maintenance of Mains (651)	44,272	17
Maintenance of Services (652)	12,644	18
Maintenance of Meters (653)	4,627	19
Maintenance of Hydrants (654)	12,139	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	153,135	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,977	22
Accounting and Collecting Labor (902)	13,854	23
Supplies and Expenses (903)	12,383	24
Uncollectible Accounts (904)	124	25
Total Customer Accounts Expenses	31,338	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	69,235	27
Office Supplies and Expenses (921)	4,203	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	21,070	30
Property Insurance (924)	2,767	31
Injuries and Damages (925)	7,870	32
Employee Pensions and Benefits (926)	58,764	33
Regulatory Commission Expenses (928)	2,841	34
Miscellaneous General Expenses (930)	3,622	35
Transportation Expenses (933)	19,697	36
Maintenance of General Plant (935)	4,023	37
Total Administrative and General Expenses	194,092	
 Total Operation and Maintenance Expenses	 505,281	

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		145,734	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,853	2
Net property tax equivalent		140,881	
Social Security		24,459	3
PSC Remainder Assessment		1,120	4
Other (specify): NONE			5
Total tax expense		166,460	

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 § 66.069(1)(c). 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		0.194491				3
County tax rate	mills		4.626447				4
Local tax rate	mills		8.499598				5
School tax rate	mills		11.589985				6
Voc. school tax rate	mills		1.438547				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.349068				10
Less: state credit	mills		1.907041				11
Net tax rate	mills		24.442027				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.499598				14
Combined School Tax Rate	mills		13.028532				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.528130				17
Total Tax Rate	mills		26.349068				18
Ratio of Local and School Tax to Total	dec.		0.817036				19
Total tax net of state credit	mills		24.442027				20
Net Local and School Tax Rate	mills		19.970009				21
Utility Plant, Jan. 1	\$	7,063,376	7,063,376				22
Materials & Supplies	\$	32,761	32,761				23
Subtotal	\$	7,096,137	7,096,137				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,096,137	7,096,137				26
Assessment Ratio	dec.		1.028400				27
Assessed Value	\$	7,297,667	7,297,667				28
Net Local & School Rate	mills		19.970009				29
Tax Equiv. Computed for Current Year	\$	145,734	145,734				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)	\$	145,734					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	159,506		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	183,586	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	162,396		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	316,450	9,709	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,235		20
Total Pumping Plant	488,081	9,709	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	63,826	4,908	23
Total Water Treatment Plant	63,826	4,908	
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)			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)			159,506	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	183,586	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			162,396	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			326,159	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	497,790	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			68,734	23
Total Water Treatment Plant	0	0	68,734	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,026	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	943,746		26
Transmission and Distribution Mains (343)	3,159,277	438,649	27
Fire Mains (344)	0		28
Services (345)	649,548	71,461	29
Meters (346)	438,514	18,192	30
Hydrants (348)	444,487	62,839	31
Other Transmission and Distribution Plant (349)	2,265		32
Total Transmission and Distribution Plant	5,644,863	591,141	
GENERAL PLANT			
Land and Land Rights (389)	2,000		33
Structures and Improvements (390)	315,659		34
Office Furniture and Equipment (391)	28,686		35
Computer Equipment (391.1)	22,793	16,299	36
Transportation Equipment (392)	91,756		37
Stores Equipment (393)	9,669	943	38
Tools, Shop and Garage Equipment (394)	63,842	5,524	39
Laboratory Equipment (395)	10,733		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,378		42
SCADA Equipment (397.1)	119,185		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	670,701	22,766	
Total utility plant in service directly assignable	7,051,057	628,524	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,051,057	628,524	

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)			943,746 26
Transmission and Distribution Mains (343)	22,857		3,575,069 27
Fire Mains (344)			0 28
Services (345)	2,396		718,613 29
Meters (346)	8,819		447,887 30
Hydrants (348)	3,185		504,141 31
Other Transmission and Distribution Plant (349)			2,265 32
Total Transmission and Distribution Plant	37,257	0	6,198,747
GENERAL PLANT			
Land and Land Rights (389)			2,000 33
Structures and Improvements (390)			315,659 34
Office Furniture and Equipment (391)			28,686 35
Computer Equipment (391.1)			39,092 36
Transportation Equipment (392)			91,756 37
Stores Equipment (393)			10,612 38
Tools, Shop and Garage Equipment (394)			69,366 39
Laboratory Equipment (395)			10,733 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,378 42
SCADA Equipment (397.1)			119,185 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	693,467
Total utility plant in service directly assignable	37,257	0	7,642,324
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	37,257	0	7,642,324

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			47,465	47,465	1
February			44,083	44,083	2
March			47,578	47,578	3
April			50,587	50,587	4
May			52,906	52,906	5
June			55,549	55,549	6
July			61,806	61,806	7
August			57,290	57,290	8
September			57,774	57,774	9
October			53,130	53,130	10
November			47,971	47,971	11
December			47,325	47,325	12
Total for year	0	0	623,464	623,464	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				623,464	16
Less: Water sold				618,948	17
Losses and unaccounted for				4,516	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,773	21
Date of maximum: 7/15/1999					22
Cause of maximum:					23
Dry, warm conditions					
Minimum gallons pumped by all methods in any one day during reporting year				860	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				1,093,732	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)	
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,470,240	Yes	1
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	1,464,480	Yes	2
DEEPWELL (GROVE ST., JONES PL)	5	1,030	15	1,634,400	Yes	3
DEEPWELL (ZAFFKE ST., CLOUTIER)	6	1,015	15	1,834,560	Yes	4
DEEPWELL (JAMES WAY)	7	984	17	1,533,600	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 302	HIGH SERVICE 303	HIGH SERVICE 304	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)	1,000	1,000	1,000	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	30	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH SERVICE 501	HIGH SERVICE 502		14
Location	GROVE ST., JONES PARK	GROVE ST., JONES PARK		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	FAIRBANKS / MORSE	FAIRBANKS / MORSE		18
Year Installed	1980	1980		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	562	774		21
Pump Motor or Standby Engine Mfr	WEST	WEST		22 23
Year Installed	1980	1980		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	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	2	3	MAIN STATION	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1969	1989	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	5
Elevation difference in feet (See Headnote 3.)	68	123	13	6
Total capacity in gallons	585,000	500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	8.0000	8.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	2,772	0	0	0	2,772	1	
M	D	1.500	1,954	0	0	0	1,954	2	
M	D	2.000	8,375	0	688	380	8,067	3	
M	D	3.000	1,452	0	0	0	1,452	4	
M	D	4.000	41,964	99	1,657	3,575	43,981	5	
A	D	6.000	3,136	0	975	0	2,161	6	
M	D	6.000	122,127	1,545	922	1,950	124,700	7	
A	D	8.000	0	0	0	0	0	8	
M	D	8.000	89,907	2,686	548	1,990	94,035	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	16,932	0	0	2,381	19,313	12	
A	S	12.000	1,000	0	0	0	1,000	13	
M	D	12.000	5,441	547	0	0	5,988	14	
M	D	16.000	9,242	4,521	0	0	13,763	15	
Total Within Municipality			305,747	9,398	4,790	10,276	320,631		
Total Utility			305,747	9,398	4,790	10,276	320,631		

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	2,355	0	50	0	2,305	7	1
L	0.750	361	0	11	0	350	6	2
M	1.000	1,194	92	5	0	1,281	121	3
L	1.250	2	0	0	0	2		4
L	1.500	2	0	0	0	2		5
M	1.500	124	4	0	0	128	30	6
L	2.000	11	0	2	0	9		7
M	2.000	101	3	0	0	104	20	8
M	3.000	4	0	0	0	4	1	9
M	4.000	27	0	0	0	27	2	10
M	6.000	7	0	0	0	7		11
M	8.000	1	0	0	0	1		12
Total Utility		4,189	99	68	0	4,220	187	

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	4,190	75	161	0	4,104	375	1
0.750	54	0	18	0	36	18	2
1.000	112	10	5	0	117	7	3
1.500	43	3	0	0	46	2	4
2.000	36	2	5	0	33	6	5
3.000	5	2	0	0	7	0	6
4.000	5	0	0	0	5	0	7
6.000	2	0	0	0	2	1	8
Total:	4,447	92	189	0	4,350	409	

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	4,020	0	0	0	0	84	4,104	1
0.750	36	0	0	0	0	0	36	2
1.000	107	0	0	0	0	10	117	3
1.500	40	0	0	0	0	6	46	4
2.000	28	0	0	0	0	5	33	5
3.000	6	0	0	0	0	1	7	6
4.000	5	0	0	0	0	0	5	7
6.000	1	0	0	0	0	1	2	8
Total:	4,243	0	0	0	0	107	4,350	

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	362	25	6	18	399	2
Total Fire Hydrants	362	25	6	18	399	
Flushing Hydrants						
	67		4	(1)	62	3
Total Flushing Hydrants	67	0	4	(1)	62	

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:	461
Number of distribution system valves end of year:	868
Number of distribution valves operated during year:	384

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Adjustments were made to reconcile with beginning of the year unit numbers.

Additions were financed through a long-term debt issue and contributions.

Water Services (Page W-16)

Additions were financed through a long-term debt issue and contributions.
