



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF KNIGHT MUNICIPAL WATER UTILITY

Principal Office: 3490 SEVERANCE STREET
P.O. BOX 40
IRON BELT, WI 54536-0040

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF KNIGHT MUNICIPAL WATER UTILITY

Utility Address: 3490 SEVERANCE STREET
P.O. BOX 40
IRON BELT, WI 54536-0040

When was utility organized? 1/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CHRISTINE THOMPSON
Title: CLERK TREASURER

Office Address:

3490 SEVERANCE STREET
P.O. BOX 40
IRON BELT, WI 54536-0040

Telephone: (715) 561 - 2438

Fax Number: (715) 561 - 2091

E-mail Address:

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

Name: DAVID TRACZYK CPA
Title: AUDITOR

Office Address: DAVID TRACZYK CPA

327 SILVER STREET
HURLEY, WI 54534

Telephone: (715) 561 - 3299

Fax Number: (715) 561 - 4099

E-mail Address: bkkkg@portup.com

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

Name: JEROME MATTSON
Title: PRESIDENT

Office Address:

P.O. BOX 40
IRON BELT, WI 54536-0040

Telephone: (715) 561 - 4747

Fax Number: (715) 561 - 2091

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:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: CARL ERICKSON

Title: OPERATOR

Office Address:

P.O. BOX 40
IRON BELT, WI 54536-0040

Telephone: (715) 561 - 2091

Fax Number: (715) 561 - 2091

E-mail Address:

Name: JEROME MATTSON

Title: PRESIDENT

Office Address:

P.O. BOX 40
IRON BELT, WI 54536-0040

Telephone: (715) 561 - 4747

Fax Number: (715) 561 - 2091

E-mail Address:

Name of utility commission/committee: WATER UTILITY COMMISSION

Names of members of utility commission/committee:

KENDALL KOSKI
JEROME MATTSON
DANIEL SOINE

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)	103,128	103,857	1
Operating Expenses:			
Operation and Maintenance Expense (401)	16,507	15,627	2
Depreciation Expense (403)	32,639	32,624	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,876	33,776	5
Total Operating Expenses	83,022	82,027	
Net Operating Income	20,106	21,830	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	20,106	21,830	
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)	8,886	9,141	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	8,886	9,141	
Total Income	28,992	30,971	
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	28,992	30,971	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,918	13,314	13
Amortization of Debt Discount and Expense (428)	200	200	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	439	619	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,557	14,133	
Net Income	15,435	16,838	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(27,138)	(40,813)	19
Balance Transferred from Income (433)	15,435	16,838	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	3,210	3,163	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(14,913)	(27,138)	

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 FROM SPECIAL ASSESSMENTS	7,662	4
INTEREST FROM SAVINGS	1,224	5
Total (Acct. 419):	8,886	
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):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
TRANSFER TO RESTRICTED FUNDS	3,210	12
Total (Acct. 436)--Debit:	3,210	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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)	270				270	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	270				270	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	270	0	0	0	270	
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	103,128	0	0	0	103,128	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	103,128	0	0	0	103,128	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,270,240	1,270,240	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	343,979	311,340	2
Net Utility Plant	926,261	958,900	
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)	100,710	104,066	6
Special Funds (125)	14,098	10,888	7
Total Other Property and Investments	114,808	114,954	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	39,624	32,601	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,685	11,246	11
Other Accounts Receivable (143)	3,356	3,356	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	199,972	152,432	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	250,637	199,635	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,379	6,579	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,379	6,579	
Total Assets and Other Debits	1,298,085	1,280,068	

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)	57,707	57,707	21
Appropriated Earned Surplus (215)	14,098	10,888	22
Unappropriated Earned Surplus (216)	(14,913)	(27,138)	23
Total Proprietary Capital	56,892	41,457	
LONG-TERM DEBT			
Bonds (221)	129,000	133,000	24
Advances from Municipality (223)	22,580	25,620	25
Other long-Term Debt (224)	110,200	113,600	26
Total Long-Term Debt	261,780	272,220	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	571	497	28
Payables to Municipality (233)	99,865	66,577	29
Customer Deposits (235)			30
Taxes Accrued (236)	33,288	33,288	31
Interest Accrued (237)	2,174	2,261	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	135,898	102,623	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	843,515	863,768	38
Total Liabilities and Other Credits	1,298,085	1,280,068	

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)	1,270,240	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	1,270,240	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	343,979	0	0	0	9
Total Accumulated Provision	343,979	0	0	0	
Net Utility Plant	926,261	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	311,340				311,340	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,639				32,639	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	32,639	0	0	0	32,639	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	343,979	0	0	0	343,979	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):					
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 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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
LEGAL FEES SPECIAL ASSESSMENT 224	200	428	6,379	1
Total			<u><u>6,379</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	57,707	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>57,707</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)	
WATER SYSTEM MORTGAGE REVENUE	06/13/1979	05/01/2019	5.00%	129,000	1
Total Bonds (Account 221):				129,000	

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)					
AMOUNT OWED TO TOWN OF KNIGHT	05/18/1992	05/18/2002	6.00%	6,080	1
ADVANCES	00/00/0000	00/00/0000	0.00%	16,500	2
Total for Account 223				22,580	
Other Long-Term Debt (224)					
SPECIAL ASSESSMENT BONDS	05/21/1992	05/01/2032	6.00%	110,200	3
Total for Account 224				110,200	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	33,288	1
Accruals:		
Charged water department expense	33,876	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>33,876</u>	
Taxes paid during year:		
County, state and local taxes	33,288	6
Social Security taxes	461	7
PSC Remainder Assessment	127	8
Other (explain):		
NONE		9
Total payments and other debits	<u>33,876</u>	
Balance end of year	<u><u>33,288</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)					
MORTGAGE REVENUE BONDS	1,108	6,517	6,550	1,075	1
Subtotal	1,108	6,517	6,550	1,075	
Advances from Municipality (223)					
BANK NOTE	64	439	460	43	2
Subtotal	64	439	460	43	
Other long-Term Debt (224)					
64	1,089	6,401	6,434	1,056	3
Subtotal	1,089	6,401	6,434	1,056	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,261	13,357	13,444	2,174	

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	863,768	0	0	0	0	863,768	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
ROUNDING	1					1	4
Deduct charges (specify):							
GRANT AMORTIZATION 1979	5,024					5,024	5
GRANT AMORTIZATION 1992	15,170					15,170	6
GRANT AMORTIZATION 1996	60					60	7
Balance End of Year	843,515	0	0	0	0	843,515	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	664,556					664,556	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS DUE IN 2002 AND LATER YEARS	100,710	2
Total (Acct. 124):	100,710	
Special Funds (125):		
BOND AND INTEREST REDEMPTION FUND	4,079	3
DEPRECIATION FUND	10,019	4
Total (Acct. 125):	14,098	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,685	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	7,685	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
SPECIAL ASSESSMENTS DUE IN 2001	3,356	12
Total (Acct. 143):	3,356	
Receivables from Municipality (145):		
HYDRANT RENTAL AND WATER BENEFIT CHARGE FOR 1996-2000	199,972	13
Total (Acct. 145):	199,972	
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):		
PAYMENT IN LIEU OF TAXES 1997-1999	99,865	17
Total (Acct. 233):	99,865	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,270,240	0	0	0	1,270,240	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	327,659	0	0	0	327,659	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	853,641	0	0	0	853,641	6
Other (specify):						
NONE					0	7
Average Net Rate Base	88,940	0	0	0	88,940	
Net Operating Income	20,106	0	0	0	20,106	8
Net Operating Income as a percent of Average Net Rate Base						
	22.61%	N/A	N/A	N/A	22.61%	

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	57,707	1
Appropriated Earned Surplus	12,493	2
Unappropriated Earned Surplus	(21,025)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	49,175	
Net Income		
Net Income	15,435	5
Percent Return on Proprietary Capital	31.39%	

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

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

f 14, notes payable - advances (223) - loan from municipality without interest.

Signature Page (Page ii)

DAVID TRACZYK
Certified Public Accountant
327 Silver Street
Hurley, Wisconsin 54534

Board of Commissioners
Town of Knight Municipal Water Utility
Iron Belt, Wisconsin

I have compiled the accompanying balance sheets, statements of income and retained earnings, and statistical data of the Town of Knight Water Utility for the years ended December 31, 2000 and 1999, 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 .

My compilations were limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. I 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.

March 27, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

March 6, 2002

Ms. Christine Thompson, Clerk Treasurer
Town of Knight Municipal Water Utility
3490 Severance Street
P.O. Box 40
Iron Belt, WI 54536-0040

2000 Analytical Review DWCCA-2680-PJL

Dear Ms. Thompson:

The analytical review letter you received from the Public Service Commission (Commission), dated December 7, 2001, (copy enclosed) required a response within 30 days. You have not responded to that letter. A response from your utility is required by Wisconsin Statutes § 196.07. Please contact our office immediately and indicate a) who will be replying to our review letter and b) what date we can expect the reply.

Thank you for your cooperation in this matter. If you have questions prior to preparing your response, please feel free to contact me at (608) 267-9198. 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.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 AR response letters\2680.doc
Enclosure

December 7, 2001

Ms. Christine Thompson, Clerk-Treasurer
Town of Knight Municipal Water Utility
3490 Severance Street
P.O. Box 40
Iron Belt, WI 54536-0040

2000 Analytical Review DWCCA-2680-PJL

Dear Ms. Thompson:

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

FINANCIAL SECTION FOOTNOTES

errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$3,356 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143. Please confirm that you will follow this procedure in the future.

2. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported \$199,972 described as prior year costs. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality. Please confirm that you will follow this procedure in the future.

3. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported 99,865 described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality. Please confirm that you will follow this procedure in the future.

4. We appreciate the response from Dan Soine, Town of Knight Supervisor, about minimizing water loss. Has the water tank and filter system been inspected as was expected to be done this year? Has leak detection assistance been used? Since your unaccounted percentage is consistently at a high level, we will continue monitoring this and working with you as needed to help your utility improve in this area.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@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

FINANCIAL SECTION FOOTNOTES

~~DIVISION OF WATER, COMPLIANCE, AND CONSUMER AFFAIRS~~

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	72,074	1
Total Sales of Water	72,074	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	10,800	3
Amortization of Construction Grants (475)	20,254	4
Total Other Operating Revenues	31,054	
Total Operating Revenues	103,128	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	12,274	5
General Operating Expenses (680-690)	4,233	6
Total Operation and Maintenance Expenses	16,507	
Other Operating Expenses		
Depreciation Expense (403)	32,639	7
Amortization Expense (404)		8
Taxes (408)	33,876	9
Total Other Operating Expenses	66,515	
Total Operating Expenses	83,022	
NET OPERATING INCOME	20,106	

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	107	3,477	32,536	4
Commercial	7	320	2,304	5
Industrial				6
Total Metered Sales to General Customers (461)	114	3,797	34,840	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		36,740	8
Other Sales to Public Authorities (464)	2	20	494	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	117	3,817	72,074	

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)	36,740	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)	36,740	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
WATER BENEFIT CHARGE TO TOWN	10,800	8
Total Other Water Revenues (474)	10,800	
Amortization of Construction Grants (475):		
GRANT AMORTIZATION 1979, 1992, 1996	20,254	9
Total Amortization of Construction Grants (475)	20,254	

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)	5,008	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,592	3
Chemicals (630)	206	4
Supplies and Expenses (640)	178	5
Repairs of Water Plant (650)	3,290	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	12,274	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,020	8
Office Supplies and Expenses (681)	63	9
Outside Services Employed (682)	1,365	10
Insurance Expense (684)	715	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,070	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,233	
 Total Operation and Maintenance Expenses	 16,507	

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		33,288	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		33,288	
Social Security		461	3
PSC Remainder Assessment		127	4
Other (specify): NONE			5
Total tax expense		<u>33,876</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			Iron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.414099				3
County tax rate	mills		11.014565				4
Local tax rate	mills		3.043879				5
School tax rate	mills		24.181197				6
Voc. school tax rate	mills		2.822657				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		41.476397				10
Less: state credit	mills		3.187453				11
Net tax rate	mills		38.288944				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.043879				14
Combined School Tax Rate	mills		27.003854				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		30.047733				17
Total Tax Rate	mills		41.476397				18
Ratio of Local and School Tax to Total	dec.		0.724454				19
Total tax net of state credit	mills		38.288944				20
Net Local and School Tax Rate	mills		27.738571				21
Utility Plant, Jan. 1	\$	1,270,240	1,270,240				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,270,240	1,270,240				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,270,240	1,270,240				26
Assessment Ratio	dec.		0.482977				27
Assessed Value	\$	613,497	613,497				28
Net Local & School Rate	mills		27.738571				29
Tax Equiv. Computed for Current Year	\$	17,018	17,018				30
Tax Equivalent per 1994 PSC Report	\$	33,288					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	33,288					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)	499		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	499	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,752		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)	115,910		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	397,386		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	521,048	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,592		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	154,214		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	158,806	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	91,325		22
Water Treatment Equipment (332)	192,053		23
Total Water Treatment Plant	283,378	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)			499	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	499	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,752	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)			115,910	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			397,386	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	521,048	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			4,592	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			154,214	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	158,806	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			91,325	22
Water Treatment Equipment (332)			192,053	23
Total Water Treatment Plant	0	0	283,378	
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)	26,072		26
Transmission and Distribution Mains (343)	258,366		27
Fire Mains (344)	0		28
Services (345)	10,533		29
Meters (346)	7,653		30
Hydrants (348)	2,071		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	304,695	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,712		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	102		38
Other Tangible Property (390)	0		39
Total General Plant	1,814	0	
Total utility plant in service directly assignable	1,270,240	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,270,240	0	

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)			26,072 26
Transmission and Distribution Mains (343)			258,366 27
Fire Mains (344)			0 28
Services (345)			10,533 29
Meters (346)			7,653 30
Hydrants (348)			2,071 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	304,695
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,712 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			102 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,814
Total utility plant in service directly assignable	0	0	1,270,240
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,270,240

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			563	563	1
February			503	503	2
March			511	511	3
April			486	486	4
May			522	522	5
June			468	468	6
July			530	530	7
August			504	504	8
September			645	645	9
October			796	796	10
November			513	513	11
December			492	492	12
Total for year	0	0	6,533	6,533	
Less: Measured or estimated water used in main flushing and water treatment during year				125	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				6,408	16
Less: Water sold				3,817	17
Losses and unaccounted for				2,591	18
Percent unaccounted for to the nearest whole percent (%)				40%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: there was a main brake for several weeks that is now repaired.					20
Maximum gallons pumped by all methods in any one day during reporting year				50	21
Date of maximum: 7/14/2000					22
Cause of maximum: broken main					23
Minimum gallons pumped by all methods in any one day during reporting year				8	24
Date of minimum: 7/7/2000					25
Total KWH used for pumping for the year				42,231	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)	
TOWER ROAD	2	52	8	15,200	Yes	1
TOWER ROAD	3	51	10	15,200	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 2	WELL 3	1
Location	BLANK	BLANK	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	5
Year Installed	1993	1993	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	100	100	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	10
Year Installed	1993	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1979		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	458		6
Total capacity in gallons	33,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		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.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	3,152	0	0	0	3,152	1
M	D	4.000	7,255	0	0	0	7,255	2
P	D	4.000	1,000	0	0	0	1,000	3
M	D	6.000	2,950	0	0	0	2,950	4
M	D	8.000	189	0	0	0	189	5
P	D	8.000	11,000	0	0	0	11,000	6
Total Within Municipality			25,546	0	0	0	25,546	
Total Utility			25,546	0	0	0	25,546	

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	131	0	0	0	131	16	1
M	1.000	4	0	0	0	4		2
Total Utility		135	0	0	0	135	16	

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	148	0	0	0	148	30	1
1.000	3	0	0	0	3	1	2
Total:	151	0	0	0	151	31	

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	110	5	0	1	0	32	148	1
1.000	0	2	0	1	0	0	3	2
Total:	110	7	0	2	0	32	151	

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	19				19	2
Total Fire Hydrants	19	0	0	0	19	
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:	16
Number of distribution system valves end of year:	82
Number of distribution valves operated during year:	13

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-18)

additional valve testing is scheduled for 2001.
