



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ALTOONA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 1303 LYNN AVENUE
ALTOONA, WI 54702

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: ALTOONA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 1303 LYNN AVENUE
ALTOONA, WI 54702

When was utility organized? 11/1/1917

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. SCOTT RASMUSSEN

Title: FINANCE DIRECTOR

Office Address:

1303 LYNN AVENUE
P.O. BOX 8
ALTOONA, WI 54702

Telephone: (715) 839 - 6092

Fax Number: (715) 839 - 1800

E-mail Address:

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

Name: MR KEVIN KRYSINSKI

Title:

Office Address: KRYSINSKI & ASSOCIATES, S.C.

6441 ENTERPRISE LANE, #104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address: KRYSIN@ITIS.COM

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

Name: MR BERNARD BEHOUNEK

Title: MAYOR

Office Address:

1303 LYNN AVE
P.O. BOX 8
ALTOONA, WI 54720

Telephone: (715) 839 - 1629

Fax Number: (715) 839 - 1800

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: MR KEVIN KRYSINSKI

Title:

Office Address: KRYSINSKI & ASSOCIATES, S.C.
6441 ENTERPRISE LANE #104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 5324

E-mail Address: KRYSIN@ITIS.COM

Date of most recent audit report: 3/15/2000

Period covered by most recent audit: 1/1/1999-12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR KENNETH TULLY

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1303 LYNN AVE
P.O. BOX 8
ALTOONA, WI 54720

Telephone: (715) 839 - 1629

Fax Number: (715) 839 - 1800

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR PAUL BECKFIELD, ALDERPERSON
- MR. BERNARD BEHOUNEK, MAYOR
- MR MARK BLASKEY, ALDERPERSON
- MR RALPH ELY, ALDERPERSON
- MS. MARY KELLER, ALDERPERSON
- MS ELIZABETH LORGE, ALDERPERSON
- MS FAY SPILDE, ALDERPERSON

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	405,432	420,023	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	211,579	187,882	2
Depreciation Expense (403)	56,107	59,409	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	82,131	79,232	5
Total Operating Expenses	349,817	326,523	
Net Operating Income	55,615	93,500	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	55,615	93,500	
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)	12,413	41,600	10
Miscellaneous Nonoperating Income (421)	(44,992)	(2,331)	11
Total Other Income	(32,579)	39,269	
Total Income	23,036	132,769	
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	23,036	132,769	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,507	13,221	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	11,507	13,221	
Net Income	11,529	119,548	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	479,566	360,018	20
Balance Transferred from Income (433)	11,529	119,548	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	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)	491,095	479,566	

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 ON INVESTMENTS	12,413	5
Total (Acct. 419):	12,413	
Miscellaneous Nonoperating Income (421):		
SEWER NET INCOME (LOSS)	(44,992)	6
Total (Acct. 421):	(44,992)	
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
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	405,432	0	0	0	405,432	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: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	405,432	0	0	0	405,432	

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			0	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			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	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	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,249,975	3,144,053	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	963,100	923,746	2
Net Utility Plant	2,286,875	2,220,307	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,635,339	3,452,824	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,013,674	942,020	4
Net Nonutility Property	2,621,665	2,510,804	
Investment in Municipality (123)	58,270	68,270	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,679,935	2,579,074	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	375,756	614,744	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	95,091	78,236	11
Other Accounts Receivable (143)	101,420	89,298	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	112,646	67,928	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	4,907	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	689,820	850,206	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,656,630	5,649,587	

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)	2,871,212	2,843,623	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	491,095	479,566	23
Total Proprietary Capital	3,362,307	3,323,189	
LONG-TERM DEBT			
Bonds (221)	196,692	224,380	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	16,910	24,660	26
Total Long-Term Debt	213,602	249,040	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	89,690	86,704	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	2,246	1,869	33
Total Current and Accrued Liabilities	91,936	88,573	
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)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,988,785	1,988,785	41
Total Liabilities and Other Credits	5,656,630	5,649,587	

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)	3,249,975	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,249,975	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	963,100	0	0	0	10
Total Accumulated Provision	963,100	0	0	0	
Net Utility Plant	2,286,875	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	923,746				923,746	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,107				56,107	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,071				4,071	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	60,178	0	0	0	60,178	13
Debits during year						14
Book cost of plant retired	20,824				20,824	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	20,824	0	0	0	20,824	19
Balance End of Year	963,100	0	0	0	963,100	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	3,452,824	202,410	19,895	3,635,339	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,452,824	202,410	19,895	3,635,339	
Less accum. prov. depr. & amort. (122)	942,020	91,549	19,895	1,013,674	3
Net Nonutility Property	2,510,804	110,861	0	2,621,665	

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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	2,843,623	1
Changes during year (explain):		
UTILITY WORK DONE IN THE TIF - WATER	19,573	2
UTILITY WORK DONE IN THE TIF - SEWER	8,016	3
Balance end of year	<u><u>2,871,212</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)	
1996 GO BONDS	06/06/1996	06/01/2006	5.14%	196,692	1
Total Bonds (Account 221):				196,692	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Capital Lease	08/10/1997	08/10/2002	5.94%	16,910	1
Total for Account 224				16,910	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	82,131	2
Charged electric department expense		3
Charged sewer department expense	1,520	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>83,651</u>	
Taxes paid during year:		
County, state and local taxes	75,471	6
Social Security taxes	7,672	7
PSC Remainder Assessment	508	8
Other (explain):		
NONE		9
Total payments and other debits	<u>83,651</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 GO BONDS	0	10,042	10,042	0	1
Subtotal	0	10,042	10,042	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Capital Lease	0	1,465	1,465	0	3
Subtotal	0	1,465	1,465	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	11,507	11,507	0	

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	1,054,250	0	0	934,535	0	1,988,785	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,054,250	0	0	934,535	0	1,988,785	
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):		
ADVANCE TO ARTIFICIAL ICE FUND	58,270	1
Total (Acct. 123):	58,270	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	95,091	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	95,091	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	101,420	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	101,420	
Receivables from Municipality (145):		
DELINQUENT UTILITIES	112,646	12
Total (Acct. 145):	112,646	
Prepayments (165):		
PREPAIDS	4,907	13
Total (Acct. 165):	4,907	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	3,197,014	0	0	0	3,197,014	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	943,423	0	0	0	943,423	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,054,250	0	0	0	1,054,250	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,199,341	0	0	0	1,199,341	
Net Operating Income	55,615	0	0	0	55,615	8
Net Operating Income as a percent of Average Net Rate Base						
	4.64%	N/A	N/A	N/A	4.64%	

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	2,857,417	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	485,330	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,342,747	
Net Income		
Net Income	11,529	5
 Percent Return on Proprietary Capital	0.34%	

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.

PUBLIC SERVICE COMMISSION APPROVED CHANGE IN METHOD FOR PUBLIC
FIRE PROTECTION.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Krysinski & Associates, S.C.
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REPORT

City of Altoona
Altoona, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Altoona Municipal Water and Sewer Utility as of December 31, 2000 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Krysinski & Associates, S.C.
March 22, 2001

6441 Enterprise Lane, #104 Madison, Wisconsin 53719 Phone: (608) 274-5324
Fax (608) 274-6439

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 9, 2001

Mr. Scott Rasmussen, Finance Director
Altoona Municipal Water and Sewer Utility
1303 Lynn Avenue
P.O. Box 8
Altoona, WI 54702-0008

2000 Analytical Review DWCCA-120-ELE

Dear Mr. Rasmussen:

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

Total depreciation accruals on page F-8, lines 4 and 6, decreased from \$64,887 in 1999 to \$60,178 in 2000, even though total water plant in service increased during 2000. Please state the reason for the decrease in depreciation expense. Are any accounts fully-depreciated?

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) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

No response as of 12/26/01, ele. Review depreciation again 2001 report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	396,504	1
Total Sales of Water	396,504	
Other Operating Revenues		
Forfeited Discounts (470)	1,098	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,830	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,928	
Total Operating Revenues	405,432	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	40,871	8
Pumping Expenses (620-625)	35,597	9
Water Treatment Expenses (630-635)	26,276	10
Transmission and Distribution Expenses (640-655)	25,477	11
Customer Accounts Expenses (901-904)	26,657	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	56,701	14
Total Operation and Maintenance Expenses	211,579	
Other Operating Expenses		
Depreciation Expense (403)	56,107	15
Amortization Expense (404-407)	0	16
Taxes (408)	82,131	17
Total Other Operating Expenses	138,238	
Total Operating Expenses	349,817	
NET OPERATING INCOME	55,615	

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	2,208	97,048	242,641	4
Commercial	164	17,300	36,961	5
Industrial				6
Total Metered Sales to General Customers (461)	2,372	114,348	279,602	
Private Fire Protection Service (462)	6		223	7
Public Fire Protection Service (463)	2,071		105,905	8
Other Sales to Public Authorities (464)	36	7,658	10,774	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,485	122,006	396,504	

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)	105,905	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)	105,905	
Forfeited Discounts (470):		
Customer late payment charges	1,098	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,098	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,740	10
Other (specify):		
OTHER WATER REVENUE	2,090	11
Total Other Water Revenues (474)	7,830	
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)	6,226	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	21,459	3
Maintenance of Water Source Plant (605)	13,186	4
Total Source of Supply Expenses	40,871	
 PUMPING EXPENSES		
Operation Labor (620)	8,183	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	27,294	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	120	9
Total Pumping Expenses	35,597	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	14,598	10
Chemicals (631)	11,678	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	26,276	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,878	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	4,527	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	4,889	19
Maintenance of Hydrants (654)	97	20
Maintenance of Other Plant (655)	86	21
Total Transmission and Distribution Expenses	25,477	

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)	8,506	22
Accounting and Collecting Labor (902)	15,106	23
Supplies and Expenses (903)	3,045	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	26,657	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,322	27
Office Supplies and Expenses (921)	2,683	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,361	30
Property Insurance (924)	2,984	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	34,531	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	570	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	1,250	37
Total Administrative and General Expenses	56,701	
Total Operation and Maintenance Expenses	211,579	

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		75,471	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,520	2
Net property tax equivalent		73,951	
Social Security		7,672	3
PSC Remainder Assessment		508	4
Other (specify): NONE			5
Total tax expense		82,131	

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			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250355				3
County tax rate	mills		4.248333				4
Local tax rate	mills		6.145199				5
School tax rate	mills		13.537580				6
Voc. school tax rate	mills		2.191600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.373067				10
Less: state credit	mills		2.042977				11
Net tax rate	mills		24.330090				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.145199				14
Combined School Tax Rate	mills		15.729180				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.874379				17
Total Tax Rate	mills		26.373067				18
Ratio of Local and School Tax to Total	dec.		0.829421				19
Total tax net of state credit	mills		24.330090				20
Net Local and School Tax Rate	mills		20.179891				21
Utility Plant, Jan. 1	\$	3,144,053	3,144,053				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	3,144,053	3,144,053				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,144,053	3,144,053				26
Assessment Ratio	dec.		0.798866				27
Assessed Value	\$	2,511,677	2,511,677				28
Net Local & School Rate	mills		20.179891				29
Tax Equiv. Computed for Current Year	\$	50,685	50,685				30
Tax Equivalent per 1994 PSC Report	\$	75,471					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	75,471					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)	11,710		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)	79,485		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	91,195	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	54,852		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	235,270		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	290,122	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,338		23
Total Water Treatment Plant	15,338	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,689		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)			11,710 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)			79,485 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	91,195
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			54,852 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			235,270 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	290,122
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			15,338 23
Total Water Treatment Plant	0	0	15,338
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			5,689 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)	279,381		26
Transmission and Distribution Mains (343)	1,618,805	70,399	27
Fire Mains (344)	0		28
Services (345)	321,967	16,758	29
Meters (346)	188,618	35,750	30
Hydrants (348)	223,845	3,839	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,638,305	126,746	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	73,091		34
Office Furniture and Equipment (391)	15,145		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	10,358		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,499		44
Other Tangible Property (399)	0		45
Total General Plant	109,093	0	
Total utility plant in service directly assignable	3,144,053	126,746	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,144,053	126,746	

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)			279,381 26
Transmission and Distribution Mains (343)	14,224		1,674,980 27
Fire Mains (344)			0 28
Services (345)			338,725 29
Meters (346)	5,850		218,518 30
Hydrants (348)	750		226,934 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	20,824	0	2,744,227
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			73,091 34
Office Furniture and Equipment (391)			15,145 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			10,358 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			10,499 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	109,093
Total utility plant in service directly assignable	20,824	0	3,249,975
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,824	0	3,249,975

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			14,534	14,534	1
February			13,517	13,517	2
March			13,963	13,963	3
April			15,877	15,877	4
May			19,322	19,322	5
June			18,855	18,855	6
July			10,373	10,373	7
August			17,034	17,034	8
September			5,242	5,242	9
October			18,294	18,294	10
November			14,661	14,661	11
December			5,949	5,949	12
Total for year	0	0	167,621	167,621	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use				7,000	14
Other utility use explanation:					15
WEEKEND LEAK AT LIFT STATION, CHLORINATION PROBLEM					
Water pumped into distribution system				159,121	16
Less: Water sold				122,006	17
Losses and unaccounted for				37,115	18
Percent unaccounted for to the nearest whole percent (%)				23%	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				829	21
Date of maximum: 7/14/2000					22
Cause of maximum:					23
FLUSHING OF HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				3	24
Date of minimum: 1/15/2000					25
Total KWH used for pumping for the year				445,608	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)	
WELL SOUTHEND 1ST ST WEST	1	194	12	213,000	Yes	1
WELL BRADWOOD AND 7TH	3	195	29	345,000	Yes	2
WELL BRADWOOD AND BARTLETT	4	192	12	230,000	Yes	3
WELL 5TH AND BARTLETT	5	174	20	196,000	Yes	4
WELL DEVNEY AND 3RD STREET	6	184	21	225,000	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	1	3	4	1
Location	1ST STREET WEST	7TH AND BRADWOOD	6TH STEET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	FAIRBANKS	FAIRBANKS	5
Year Installed	1993	1959	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	125	300	155	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FAIRBANKS	FAIRBANKS	9 10
Year Installed	1993	1959	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6		14
Location	SHOP	DEVNEY AND 3RD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	FAIRBANKS	AURORA		18
Year Installed	1972	1984		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	157	189		21
Pump Motor or Standby Engine Mfr	FAIRBANKS	AURORA		22 23
Year Installed	1972	1984		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	10		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	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	108		6
Total capacity in gallons	500,000		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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	4.000	12,741	0	0	0	12,741	1
M	D	6.000	68,584	1,500	1,500	0	68,584	2
M	D	8.000	53,718	325	0	0	54,043	3
M	D	10.000	6,925	0	0	0	6,925	4
M	D	12.000	4,180	0	0	0	4,180	5
M	D	14.000	2,485	0	0	0	2,485	6
M	D	18.000	35	0	0	0	35	7
M	D	21.000	5,798	0	0	0	5,798	8
Total Within Municipality			154,466	1,825	1,500	0	154,791	
Total Utility			154,466	1,825	1,500	0	154,791	

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	0.625	1,377	0	0	0	1,377		1
M	0.750	16	0	0	0	16		2
M	1.000	507	4	0	0	511		3
M	1.500	199	0	0	0	199		4
M	2.000	9	0	0	0	9		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	1	0	0	0	1		8
Total Utility		2,113	4	0	0	2,117	0	

METERS

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

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	2,964	211	111	0	3,064	111	1
1.000	73	9	1	0	81	1	2
1.500	19	1	2	0	18	2	3
2.000	18	1	3	0	16	3	4
3.000	6	0	0	1	7	0	5
4.000	1	0	0	0	1	0	6
Total:	3,081	222	117	1	3,187	117	

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	2,420	117	0	23	0	504	3,064	1
1.000	29	31	0	4	0	17	81	2
1.500	1	7	0	2	0	8	18	3
2.000	0	5	0	6	0	5	16	4
3.000	0	7	0	0	0	0	7	5
4.000	0	0	0	1	0	0	1	6
Total:	2,450	167	0	36	0	534	3,187	

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	275	4	2		277	2
Total Fire Hydrants	275	4	2	0	277	
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:	142
Number of distribution system valves end of year:	294
Number of distribution valves operated during year:	147

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

FINANCING FOR WATER MAIN ADDITIONS WAS DONE THROUGH OPERATING CASH.

Water Services (Page W-16)

FINANCING FOR SERVICE ADDITIONS WAS DONE THROUGH OPERATING CASH.

Meters (Page W-17)

ADJUSTMENT MADE BASED ON PHYSICAL COUNT OF METERS.
