



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ALLENTON SANITARY DISTRICT #1

Principal Office: 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

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.

SIGNATURE PAGE

I TERESA of
(Person responsible for accounts)

ALLENTON SANITARY DISTRICT #1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/26/2001
(Date)

ACCOUNTANT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALLENTON SANITARY DISTRICT #1

Utility Address: 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

When was utility organized? 1/1/1960

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS CHESTER GURECKI

Title: SUPERINTENDENT

Office Address:

750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

Telephone: (414) 629 - 5761

Fax Number: (414) 629 - 5718

E-mail Address:

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

Name: MR THOMAS J POLACEK CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: tpolacek@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR THOMAS J POLACEK CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: tpolacek@virchowkrause.com

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: 1/1/2000 TO 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: THOMAS CHESTER GURECKI

Title: OPERATOR & SUPERINTENDENT

Office Address:

750 HWY 33 W

P.O. BOX 293

ALLENTON, WI 53002

Telephone: (414) 629 - 5761

Fax Number: (414) 629 - 5718

E-mail Address:

Name of utility commission/committee: ADDISON TOWN BOARD/ALLENTON SANITARY DISTRICT

Names of members of utility commission/committee:

MRS MARY AUFDERMAUER, SUPERVISOR

MR ROBERT BINGEN, CHAIRMAN

MR NORMAN FABER, SUPERVISOR

MR DON HEESEN, SUPERVISOR

MRS MARGARET KUHN, TREASUER

MR RONALD ROSCOE, SUPERVISOR

MR ARTHUR WEIS, SUPERVISOR

MRS ELLEN WOLF, CLERK

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: VIRCHOW KRAUSE & COMPANY,LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Contact Person: MR THOMAS J POLACEK, CPA

Title: PARTNER

Telephone: (608) 249 - 6699 EXT 2342

Fax Number: (608) 249 - 8532

E-mail Address: tpolacek@virchowkrause.com

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/2000

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

AUDIT & ACCOUNTING

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	155,339	138,381	1
Operating Expenses:			
Operation and Maintenance Expense (401)	249,878	161,649	2
Depreciation Expense (403)	29,258	21,745	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,650	5,950	5
Total Operating Expenses	284,786	189,344	
Net Operating Income	(129,447)	(50,963)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(129,447)	(50,963)	
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)	92,273	77,555	9
Miscellaneous Nonoperating Income (421)	113,125	156,937	10
Total Other Income	205,398	234,492	
Total Income	75,951	183,529	
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	75,951	183,529	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	114,590	102,791	13
Amortization of Debt Discount and Expense (428)	16,239	11,893	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	17,000		18
Total Interest Charges	113,829	114,684	
Net Income	(37,878)	68,845	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	750,679	605,534	19
Balance Transferred from Income (433)	(37,878)	68,845	20
Miscellaneous Credits to Surplus (434)	76,300	76,300	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	789,101	750,679	

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):		
MONEY MARKET AND WISCONSIN LGIP INTEREST	92,273	4
Total (Acct. 419):	92,273	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER UTILITY OPERATING LOSS	(35,575)	5
WATER TAX LEVY REVENUE	72,812	6
NON REGULATED SEWER UTILITY TAX LEVY REVENUE	75,888	7
Total (Acct. 421):	113,125	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NON REGULATED SEWER UTILITY AMORTIZATION OF CONS. GRANTS	76,300	10
Total (Acct. 434):	76,300	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
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)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	155,339	0	0	0	155,339	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	155,339	0	0	0	155,339	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,752,111	1,404,628	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	196,715	272,187	2
Net Utility Plant	1,555,396	1,132,441	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,906,768	2,867,012	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	985,112	911,717	4
Net Nonutility Property	1,921,656	1,955,295	
Investment in Municipality (123)	0	0	5
Other Investments (124)	250,378	0	6
Special Funds (125)	387,226	344,982	7
Total Other Property and Investments	2,559,260	2,300,277	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,737	(23,190)	8
Temporary Cash Investments (132)	892,801	1,472,135	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,666	15,848	11
Other Accounts Receivable (143)	40,565	31,562	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	228,489	196,928	14
Materials and Supplies (150)	11,112	8,866	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,196,370	1,702,149	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	22,263	38,500	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	6,500	20
Total Deferred Debits	22,263	45,000	
Total Assets and Other Debits	5,333,289	5,179,867	

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)	8,911	8,911	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	789,101	750,679	23
Total Proprietary Capital	798,012	759,590	
LONG-TERM DEBT			
Bonds (221)	310,000	385,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,905,000	1,955,000	26
Total Long-Term Debt	2,215,000	2,340,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,934	158,884	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,110	16,642	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	23,044	175,526	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	148,700	148,900	36
Total Deferred Credits	148,700	148,900	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,148,533	1,755,851	38
Total Liabilities and Other Credits	5,333,289	5,179,867	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,752,111	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,752,111	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	196,715	0	0	0	9
Total Accumulated Provision	196,715	0	0	0	
Net Utility Plant	1,555,396	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	272,187				272,187	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,258				29,258	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,032				1,032	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,290	0	0	0	30,290	13
Debits during year						14
Book cost of plant retired	105,762				105,762	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	105,762	0	0	0	105,762	19
Balance End of Year	196,715	0	0	0	196,715	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	2,867,012	48,156	8,400	2,906,768	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,867,012	48,156	8,400	2,906,768	
Less accum. prov. depr. & amort. (122)	911,717	81,795	8,400	985,112	3
Net Nonutility Property	1,955,295	(33,639)	0	1,921,656	

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	11,112	8,866 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	11,112	8,866

**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)				
1999 BOND ANTICIPATION NOTES	5,344	428	6,355	1
89 REVENUE BONDS & 91 G O BOND	5,344	428	15,908	2
Total			<u><u>22,263</u></u>	
Unamortized premium on debt (251)				
NONE				3
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	8,911	1
Changes during year (explain):		2
Balance end of year	8,911	

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)	
WATERWORKS SYSTEM	09/15/1989	12/01/2004	7.00%	200,000	1
WASTEWATER SYSTEM	09/15/1989	12/01/2004	7.10%	110,000	2
Total Bonds (Account 221):				310,000	

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)	
Other Long-Term Debt (224)					
GENERAL OBLIGATION - SEWER	09/01/1991	09/01/2005	6.50%	355,000	1
BOND ANTICIPATION NOTES	05/01/1999	12/01/2001	3.88%	1,550,000	2
Total for Account 224				1,905,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,650	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,650</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,483	7
PSC Remainder Assessment	167	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,650</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)					
WATERWORKS REVENUE BOND	1,519	17,927	18,225	1,221	1
WASTEWATER REVENUE BOND	831	9,825	9,975	681	2
Subtotal	2,350	27,752	28,200	1,902	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
G O REFUNDING BOND	9,287	26,776	27,860	8,203	4
1999 BOND ANTICIPATION NOTES	5,005	60,062	60,062	5,005	5
Subtotal	14,292	86,838	87,922	13,208	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	16,642	114,590	116,122	15,110	

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	267,581	0	0	1,488,270	0	1,755,851	1
Add credits during year:							
For Services	1,500					1,500	2
For Mains						0	3
Other (specify):							
CONNECTION FEES	37,800			58,177		95,977	4
IMPACT FEES	371,504					371,504	5
Deduct charges (specify):							
ANNUAL GRANT AMORTIZATION				76,299		76,299	6
Balance End of Year	678,385	0	0	1,470,148	0	2,148,533	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
MUNICIPAL SPECIAL ASSESSMENTS	250,378	2
Total (Acct. 124):	250,378	
Special Funds (125):		
DNR REPLACEMENT	156,207	3
DEPRECIATION ACCOUNT	95,131	4
RESERVE ACCOUNTS	98,885	5
DEBT SERVICE	28,803	6
REDEMPTION	8,200	7
Total (Acct. 125):	387,226	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,666	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	21,666	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	35,210	13
Merchandising, jobbing and contract work		14
Other (specify):		
SEPTIC HAULER RECEIVABLE	5,355	15
Total (Acct. 143):	40,565	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	41,650	16
DELINQUENT CUSTOMER BILLS	10,560	17
WATER AND SEWER TAX LEVY	148,700	18
SPECIAL ASSESSMENTS	27,579	19
Total (Acct. 145):	228,489	

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)	
Prepayments (165):		
NONE	0	20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED TAX LEVY REVENUE	148,700	24
Total (Acct. 253):	148,700	

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	1,318,962	0	0	0	1,318,962	1
Materials and Supplies	9,989	0	0	0	9,989	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	234,451	0	0	0	234,451	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	472,983	0	0	0	472,983	6
Other (specify):					0	7
Average Net Rate Base	621,517	0	0	0	621,517	
Net Operating Income	(129,447)	0	0	0	(129,447)	8
Net Operating Income as a percent of Average Net Rate Base	-20.83%	N/A	N/A	N/A	-20.83%	

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	8,911	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	769,890	3
Other (Specify):		4
Total Average Proprietary Capital	778,801	
Net Income		
Net Income	(37,878)	5
Percent Return on Proprietary Capital	-4.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Allenton Sanitary District constructed a 300,000 gallon water tower in 2000. Total project cost of \$537,000.

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.

PSCW approved Allenton Sanitary District's Simplified Rate Case effective for use on and after December 15, 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Per review response,
\$72,812 in a/c 421 was levied for debt service.
PJL

Contributions in Aid of Construction (Account 271) (Page F-17)

Line 5 description changed from "special assessmentd" to "impact fees" per
request from utility to Kathy B. dated 9/10/01.
PJL

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

Per review response:
\$250,378 which was described as special assessments receivable in a/c 143
was moved to a/c 124 and is now municipal special assessments.
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. Thomas C. Gurecki, Superintendent
Allenton Sanitary District No. 1
750 State Road 33
P.O. Box 293
Allenton, WI 53002-0293

2000 Analytical Review DWCCA-60-PJL

Dear Mr. Gurecki:

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

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$250,378 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.
2. During our review of Account 421 on page F-2, we noted that \$72,812 is reported as Water Tax Levy Revenue. Please describe what this revenue was used for.
3. As part of our review of the 2000 annual reports we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. Your calculation differed from ours by approximately \$538. It appears that the utility did not prorate its calculation which is necessary due to the rate case implemented in 2000. While no adjustment is necessary, please note that in any year that new rates becomes effective, it is necessary to prorate the Public Fire Protection calculation based on how many days of the year each rate is in effect.

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 leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\60.doc
*****8

Response received 9/19/01:
#1, they moved the \$250,378 to a/c 124.
#2, levied for debt service.
#3, they were unaware of need to pro-rate.
Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	129,762	1
Total Sales of Water	129,762	
Other Operating Revenues		
Forfeited Discounts (470)	763	2
Other Water Revenues (474)	24,814	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	25,577	
Total Operating Revenues	155,339	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	211,843	5
General Operating Expenses (680-690)	38,035	6
Total Operation and Maintenance Expenses	249,878	
Other Operating Expenses		
Depreciation Expense (403)	29,258	7
Amortization Expense (404)		8
Taxes (408)	5,650	9
Total Other Operating Expenses	34,908	
Total Operating Expenses	284,786	
NET OPERATING INCOME	(129,447)	

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	5	165	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	5	165	
Metered Sales to General Customers (461)				
Residential	183	10,270	46,665	4
Commercial	56	6,084	21,972	5
Industrial	6	8,061	15,633	6
Total Metered Sales to General Customers (461)	245	24,415	84,270	
Private Fire Protection Service (462)	1		1,543	7
Public Fire Protection Service (463)	1		41,499	8
Other Sales to Public Authorities (464)	3	745	2,285	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	252	25,165	129,762	

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)
0		0		1
	Total		0	0

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)	41,499	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)	41,499	
Forfeited Discounts (470):		
Customer late payment charges	365	5
Other (specify):		
10% TAX ROLL PENALTY	398	6
Total Forfeited Discounts (470)	763	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,422	7
Other (specify):		
INDUS COMMUNICATIONS LEGAL FEE	650	8
TELECORP AGREEMENT EARLY SIGN BONUS	500	9
SPRINT LEASE AGREEMENT ANNUAL FEE	8,000	10
VOICE STREAM LEASE AGREEMENT ANNUAL FEE	12,000	11
MISCELLANEOUS	2,242	12
Total Other Water Revenues (474)	24,814	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	25,175	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,262	3
Chemicals (630)	2,313	4
Supplies and Expenses (640)	4,450	5
Repairs of Water Plant (650)	168,743	6
Transportation Expenses (660)	1,900	7
Total Plant Operation and Maintenance Expenses	211,843	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,325	8
Office Supplies and Expenses (681)	2,540	9
Outside Services Employed (682)	14,931	10
Insurance Expense (684)	4,659	11
Employees Pensions and Benefits (686)	10,534	12
Regulatory Commission Expenses (688)	46	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	38,035	
 Total Operation and Maintenance Expenses	 249,878	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		5,483	3
PSC Remainder Assessment		167	4
Other (specify): NONE			5
Total tax expense		5,650	

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)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,821		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)	158,475		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	163,296	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	74,531		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	139,052		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,242		20
Total Pumping Plant	214,825	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,534		23
Total Water Treatment Plant	11,534	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	957		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)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,821	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)			158,475	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	163,296	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			74,531	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			139,052	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,242	20
Total Pumping Plant	0	0	214,825	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,534	23
Total Water Treatment Plant	0	0	11,534	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)		11,550	12,507	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)	29,762	537,164	26
Transmission and Distribution Mains (343)	305,784	367,318	27
Fire Mains (344)	0		28
Services (345)	41,697	1,500	29
Meters (346)	38,804	4,365	30
Hydrants (348)	57,577	10,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	474,581	920,847	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,988	172	35
Computer Equipment (372.1)	3,241	140	36
Transportation Equipment (373)	6,100		37
Other General Equipment (379)	5,999	39,350	38
Other Tangible Property (390)	0		39
Total General Plant	21,328	39,662	
Total utility plant in service directly assignable	885,814	960,509	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	885,814	960,509	

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)	29,762		537,164 26
Transmission and Distribution Mains (343)	74,000		599,102 27
Fire Mains (344)			0 28
Services (345)			43,197 29
Meters (346)			43,169 30
Hydrants (348)	2,000		66,077 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	105,762	11,550	1,301,216
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			6,160 35
Computer Equipment (372.1)			3,381 36
Transportation Equipment (373)			6,100 37
Other General Equipment (379)			45,349 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	60,990
Total utility plant in service directly assignable	105,762	11,550	1,752,111
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	105,762	11,550	1,752,111

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,590	2,590	1
February			2,769	2,769	2
March			2,684	2,684	3
April			2,674	2,674	4
May			2,912	2,912	5
June			2,784	2,784	6
July			2,576	2,576	7
August			3,299	3,299	8
September			2,618	2,618	9
October			2,738	2,738	10
November			2,502	2,502	11
December			2,969	2,969	12
Total for year	0	0	33,115	33,115	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use				2,500	14
Other utility use explanation:					15
SHAFT LUBRICATION OF WELL PUMP, MAIN BREAKS, HYDRANT FLUSHING, TEAR DOWN WATER TANK.					
Water pumped into distribution system				29,615	16
Less: Water sold				25,165	17
Losses and unaccounted for				4,450	18
Percent unaccounted for to the nearest whole percent (%)				15%	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				651	21
Date of maximum: 12/25/2000					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				357	24
Date of minimum: 4/23/2000					25
Total KWH used for pumping for the year				104,720	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)	
835 WEIS STREET	#1	726	12	468,000	Yes	1
6149 HWY W SOUTH	#2	747	16	1,008,000	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 #1	WELL #2		1
Location	835 N. WEIS STREET	6201 HYW W SOUTH		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BYRON / JACKSON	LAYNE BOWLER		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	450		8
Pump Motor or Standby Engine Mfr	U S MOTOR	US MOTOR		10
Year Installed	1961	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		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	ELEVATED TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	132		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	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)		
P	D	4.000	300	0	0	0	300	1	
M	D	6.000	14,391	0	0	0	14,391	2	
P	D	6.000	1,524	0	0	0	1,524	3	
M	D	8.000	10,798	0	1,750	0	9,048	4	
M	T	8.000	75	0	0	0	75	5	
P	D	8.000	24	310	0	0	334	6	
M	S	10.000	1,120	0	0	0	1,120	7	
P	D	10.000	1,530	2,074	0	0	3,604	8	
P	S	12.000	10	0	0	0	10	9	
Total Within Municipality			29,772	2,384	1,750	0	30,406		
Total Utility			29,772	2,384	1,750	0	30,406		

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	180			0	180		1
M	1.000	45			0	45		2
M	1.500	12			0	12		3
M	2.000	1	1		0	2		4
M	4.000	6			0	6		5
Total Utility		244	1	0	0	245	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	346	0		(42)	304	7	1
1.000	14	4		(5)	13	1	2
1.500	10	4	0	0	14	0	3
2.000	4	2		(2)	4	2	4
4.000	4	0	0	(2)	2	0	5
Total:	378	10	0	(51)	337	10	

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	195	31	1	0	0	77	304	1
1.000	0	9	1	1	0	2	13	2
1.500	0	10	1	0	0	3	14	3
2.000	0	1	0	2	0	1	4	4
4.000	0	0	2	0	0	0	2	5
Total:	195	51	5	3	0	83	337	

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	60	7	5		62	2
Total Fire Hydrants	60	7	5	0	62	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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: 64

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - The increase in 2000 represents well number one rehabilitation. \$168,700 was for well and pumphouse rehabilitation.

Water Utility Plant in Service (Page W-08)

Account 340 - Land for the water tower was transferred from property held for future use into this account in 2000.

Account - 342 (Retirements) - Allenton Sanitary District retired its only standpipe in 2000 as a result of the new water tower constructed.

Account 379 - Additions in this account represent a SCADA system purchased in 2000 for the tower and well rehabilitation.

Account 342 - (Additions) - Allenton Sanitary District placed into service a 300,000 gallon water tower in 2000.

Water Mains (Page W-15)

Mains added in 2000 represent Highway 33 reconstruction. Financing for this project came from the 1999 Bond Anticipation Notes proceeds.

Water Services (Page W-16)

One service was added during the year and was contributed by a developer.

Meters (Page W-17)

Adjustments to the meters count represents a comprehensive system-wide meter count conducted in 2000. The variances are due to differences between meters in stock and meters in service. A shipment of SENSUS meters shipped in 1997 was again recorded in 1998 as in stock. Allenton Sanitary District's meters in service now equal the meters per their utility billing system.
