



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 145 W. LINCOLN STREET
AUGUSTA, WI 54722

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: CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 145 W. LINCOLN STREET
AUGUSTA, WI 54722

When was utility organized? 12/31/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA L BOETTCHER

Title: CITY CLERK-TREASURER

Office Address:

145 W. LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

E-mail Address: CityAugust@aol.com

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.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: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

Date of most recent audit report: 1/10/2001

Period covered by most recent audit: JANUARY 1, 2000 TO DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR KIM A KRUEGER

Title: SUPERINTENDENT

Office Address:
145 W. LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

E-mail Address:

Name: MRS SANDRA L BOETTCHER

Title: CITY CLERK-TREASURER

Office Address:
145 W. LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

E-mail Address: CityAugust@aol.com

Name of utility commission/committee:

Names of members of utility commission/committee:

- JAMES BEESLEY, PRESIDENT
- DEAN BRUDER
- BERNARD BUTTKE
- WALLACE SHONG
- BRIAN STRAUCH

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	230,004	217,631	1
Operating Expenses:			
Operation and Maintenance Expense (401)	73,441	66,530	2
Depreciation Expense (403)	48,805	48,964	3
Amortization Expense (404)	0	0	4
Taxes (408)	52,805	52,921	5
Total Operating Expenses	175,051	168,415	
Net Operating Income	54,953	49,216	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	54,953	49,216	
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)	21,419	23,222	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	21,419	23,222	
Total Income	76,372	72,438	
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	76,372	72,438	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	76,372	72,438	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	939,324	815,044	19
Balance Transferred from Income (433)	76,372	72,438	20
Miscellaneous Credits to Surplus (434)	51,842	51,842	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)	1,067,538	939,324	

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):		
DEPRECIATION CHECKING	1,211	4
MONEY MARKET	11,519	5
BOND & INTEREST	8,665	6
SPECIAL ASSESSMENTS	24	7
Total (Acct. 419):	21,419	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX FORGIVEN BY THE MUNICIPALITY	51,842	11
Total (Acct. 434):	51,842	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	230,004	0	0	0	230,004	1
Less: interdepartmental sales	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	230,004	0	0	0	230,004	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,900,066	1,914,502	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	644,993	623,852	2
Net Utility Plant	1,255,073	1,290,650	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	43,102	45,419	7
Total Other Property and Investments	43,102	45,419	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	357,706	385,522	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,001	6,279	11
Other Accounts Receivable (143)	0	200	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	804,715	626,938	14
Materials and Supplies (150)	3,047	3,050	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,186,469	1,021,989	
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	2,484,644	2,358,058	

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)	202,329	202,329	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,067,538	939,324	23
Total Proprietary Capital	1,269,867	1,141,653	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,627	4,755	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	1,627	4,755	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,213,150	1,211,650	38
Total Liabilities and Other Credits	2,484,644	2,358,058	

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)	1,900,066	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,900,066	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	644,993	0	0	0	9
Total Accumulated Provision	644,993	0	0	0	
Net Utility Plant	1,255,073	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	623,852				623,852	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,805				48,805	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,108				1,108	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	49,913	0	0	0	49,913	13
Debits during year						14
Book cost of plant retired	25,922				25,922	15
Cost of removal	2,850				2,850	16
Other debits (specify):						17
	0				0	18
Total debits	28,772	0	0	0	28,772	19
Balance End of Year	644,993	0	0	0	644,993	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.64%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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	0	0	0	0 1
Other	0	0	0	0	0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,047	3,050 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	3,047	3,050

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	0	N/A	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	N/A	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	202,329	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>202,329</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	52,805	2
Charged electric department expense		3
Charged sewer department expense	348	4
Other (explain):		
NONE		5
Total Accruals and other credits	53,153	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	1,152	7
PSC Remainder Assessment	159	8
Other (explain):		
CREDITED TO SURPLUS	51,842	9
Total payments and other debits	53,153	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	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	1,211,650	0	0	0	0	1,211,650	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
HOOK-UP CHARGES	1,500	0	0	0	0	1,500	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	1,213,150	0	0	0	0	1,213,150	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,144,423	0	0	0	0	1,144,423	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED CASH - DEPRECIATION	43,102	3
Total (Acct. 125):	43,102	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,001	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	21,001	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
COLLECTIONS HELD ON BEHALF OF THE WATER UTILITY	804,715	12
Total (Acct. 145):	804,715	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	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	0	16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
NONE	0	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	1,907,284	0	0	0	1,907,284	1
Materials and Supplies	3,048	0	0	0	3,048	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	634,422	0	0	0	634,422	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	1,212,400	0	0	0	1,212,400	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	63,510	0	0	0	63,510	
Net Operating Income	54,953	0	0	0	54,953	8
Net Operating Income as a percent of Average Net Rate Base						
	86.53%	N/A	N/A	N/A	86.53%	

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	202,329	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,003,431	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,205,760	
Net Income		
Net Income	76,372	5
 Percent Return on Proprietary Capital	 6.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 7, 2001

Mrs. Sandra L. Boettcher, City Clerk-Treasurer
City of Augusta Municipal Water & Sewer Utility
145 West Lincoln Street
Augusta, WI 54722-9999

2000 Analytical Review DWCCA-270-PJL

Dear Mrs. Boettcher:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported \$804,715 described as collections held on behalf of the water utility. We also noted that the amount in that account is growing. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at leegep@psc.state.wi.us.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\270.do

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	205,246	1
Total Sales of Water	205,246	
Other Operating Revenues		
Forfeited Discounts (470)	490	2
Other Water Revenues (474)	24,268	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	24,758	
Total Operating Revenues	230,004	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	48,077	5
General Operating Expenses (680-690)	25,364	6
Total Operation and Maintenance Expenses	73,441	
Other Operating Expenses		
Depreciation Expense (403)	48,805	7
Amortization Expense (404)	0	8
Taxes (408)	52,805	9
Total Other Operating Expenses	101,610	
Total Operating Expenses	175,051	
NET OPERATING INCOME	54,953	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	496	21,352	53,116	4
Commercial	69	9,025	15,179	5
Industrial	6	63,829	55,986	6
Total Metered Sales to General Customers (461)	571	94,206	124,281	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		70,973	8
Other Sales to Public Authorities (464)	19	5,413	9,992	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	591	99,619	205,246	

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)	70,973	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	70,973	
Forfeited Discounts (470):		
Customer late payment charges	490	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	490	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	716	7
Other (specify):		
WATER BENEFIT CHARGE TO MUNICIPALITY	21,100	8
REFUND OF PRIOR YEAR EXPENDITURE	2,374	9
MISCELLANEOUS WATER REVENUE	78	10
Total Other Water Revenues (474)	24,268	
Amortization of Construction Grants (475):		
NONE	0	11
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)	9,670	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	20,998	3
Chemicals (630)	6,671	4
Supplies and Expenses (640)	4,744	5
Repairs of Water Plant (650)	5,994	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	48,077	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,427	8
Office Supplies and Expenses (681)	1,899	9
Outside Services Employed (682)	3,591	10
Insurance Expense (684)	648	11
Employees Pensions and Benefits (686)	13,799	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	25,364	
Total Operation and Maintenance Expenses	73,441	

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		51,842	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		348	2
Net property tax equivalent		51,494	
Social Security		1,152	3
PSC Remainder Assessment		159	4
Other (specify): NONE		0	5
Total tax expense		<u>52,805</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.251665				3
County tax rate	mills		4.272012				4
Local tax rate	mills		7.427448				5
School tax rate	mills		12.121162				6
Voc. school tax rate	mills		2.203069				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.275356				10
Less: state credit	mills		1.991566				11
Net tax rate	mills		24.283790				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.427448				14
Combined School Tax Rate	mills		14.324231				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.751679				17
Total Tax Rate	mills		26.275356				18
Ratio of Local and School Tax to Total	dec.		0.827836				19
Total tax net of state credit	mills		24.283790				20
Net Local and School Tax Rate	mills		20.102989				21
Utility Plant, Jan. 1	\$	1,914,502	1,914,502				22
Materials & Supplies	\$	3,050	3,050				23
Subtotal	\$	1,917,552	1,917,552				24
Less: Plant Outside Limits	\$	8,275	8,275				25
Taxable Assets	\$	1,909,277	1,909,277				26
Assessment Ratio	dec.		0.794709				27
Assessed Value	\$	1,517,320	1,517,320				28
Net Local & School Rate	mills		20.102989				29
Tax Equiv. Computed for Current Year	\$	30,503	30,503				30
Tax Equivalent per 1994 PSC Report	\$	51,842					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	51,842					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,633	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	207,311	8,200	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	29,215	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	243,159	8,200	
PUMPING PLANT			
Land and Land Rights (320)	9,323	0	12
Structures and Improvements (321)	368,206	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	234,098	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	11,739	0	20
Total Pumping Plant	623,366	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	122,679	328	23
Total Water Treatment Plant	122,679	328	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	252	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	6,633	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	13,000	0	202,511	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	29,215	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	13,000	0	238,359	
PUMPING PLANT				
Land and Land Rights (320)	0	0	9,323	12
Structures and Improvements (321)	7,500	0	360,706	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	3,500	0	230,598	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	11,739	20
Total Pumping Plant	11,000	0	612,366	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	180	0	122,827	23
Total Water Treatment Plant	180	0	122,827	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	252	24
Structures and Improvements (341)	0	0	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)	372,545	0	26
Transmission and Distribution Mains (343)	373,001	0	27
Fire Mains (344)	0	0	28
Services (345)	71,559	330	29
Meters (346)	43,597	2,628	30
Hydrants (348)	44,423	0	31
Other Transmission and Distribution Plant (349)	6,263	0	32
Total Transmission and Distribution Plant	911,640	2,958	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	923	0	35
Computer Equipment (372.1)	2,434	0	36
Transportation Equipment (373)	450	0	37
Other General Equipment (379)	9,851	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	13,658	0	
Total utility plant in service directly assignable	1,914,502	11,486	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,914,502	11,486	

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)	0	0	372,545	26
Transmission and Distribution Mains (343)	0	0	373,001	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	71,889	29
Meters (346)	1,742	0	44,483	30
Hydrants (348)	0	0	44,423	31
Other Transmission and Distribution Plant (349)	0	0	6,263	32
Total Transmission and Distribution Plant	1,742	0	912,856	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	923	35
Computer Equipment (372.1)	0	0	2,434	36
Transportation Equipment (373)	0	0	450	37
Other General Equipment (379)	0	0	9,851	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	13,658	
Total utility plant in service directly assignable	25,922	0	1,900,066	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	25,922	0	1,900,066	

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	0	0	8,574	8,574	1
February	0	0	9,063	9,063	2
March	0	0	8,095	8,095	3
April	0	0	8,628	8,628	4
May	0	0	10,085	10,085	5
June	0	0	10,099	10,099	6
July	0	0	7,891	7,891	7
August	0	0	8,656	8,656	8
September	0	0	8,231	8,231	9
October	0	0	8,127	8,127	10
November	0	0	8,066	8,066	11
December	0	0	7,897	7,897	12
Total for year	0	0	103,412	103,412	
Less: Measured or estimated water used in main flushing and water treatment during year				1,460	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				101,952	16
Less: Water sold				99,619	17
Losses and unaccounted for				2,333	18
Percent unaccounted for to the nearest whole percent (%)				2%	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				522	21
Date of maximum: 6/28/2000					22
Cause of maximum:					23
Large production day at Bush Brothers canning factory.					
Minimum gallons pumped by all methods in any one day during reporting year				100	24
Date of minimum: 3/25/2000					25
Total KWH used for pumping for the year				305,714	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)	
GRANT STREET & NURSING HOME	#4	90	10	180,000	No	1
END OF PEASE STREET	#6	163	12	316,000	Yes	2
BALDWIN & EAST STREET	#7	45	12	360,000	Yes	3
SPRING & RAILROAD STREET	#8	80	8	504,000	No	4
SANDY HILL DRIVE	#9	100	12	504,000	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	#4	#6	#7	1
Location	GRANT S & NURSING H	END OF PEASE STREET	BALDWIN & EAST STREET	2
Purpose	S	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS - MORSE	FAIRBANKS - MORSE	FAIRBANKS - MORSE	5
Year Installed	1974	1990	1977	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	250	270	8
Pump Motor or Standby Engine Mfr	FAIRBANKS - MORSE	FAIRBANKS - MORSE	AUTO CAN	9 10
Year Installed	1963	1990	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	40	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8	#9		14
Location	'RING & RAILROAD STREET	SANDY HILL DRIVE		15
Purpose	S	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	GRUNDFOS		18
Year Installed	1984	2000		19
Type	VERTICAL TURBINE	SUBMERSIBLE		20
Actual Capacity (gpm)	350	350		21
Pump Motor or Standby Engine Mfr	AUTO CAN	US ELECTRIC		22 23
Year Installed	1984	1992		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	8	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	TOWER-NEW		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons	400,000		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)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080		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	2.000	1,480	0	0	0	1,480	1
M	D	4.000	5,457	0	0	0	5,457	2
M	D	6.000	37,868	0	0	0	37,868	3
M	S	6.000	2,032	0	0	0	2,032	4
M	D	8.000	13,783	0	0	0	13,783	5
M	D	10.000	7,021	0	0	0	7,021	6
Total Within Municipality			67,641	0	0	0	67,641	
Total Utility			67,641	0	0	0	67,641	

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	453	0	0	0	453		1
L	0.750	16	0	0	0	16		2
M	1.000	156	1	0	0	157	6	3
M	1.500	1	0	0	0	1		4
M	2.000	1	0	0	0	1		5
M	6.000	3	0	0	0	3		6
M	8.000	1	0	0	0	1		7
Total Utility		631	1	0	0	632	6	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	608	24	24	0	608	22	1
1.000	14	1	1	0	14	0	2
1.250	1	0	0	0	1	0	3
1.500	6	1	1	1	7	0	4
2.000	8	0	0	(1)	7	0	5
3.000	1	0	0	0	1	0	6
4.000	2	0	0	0	2	0	7
6.000	1	0	0	0	1	1	8
Total:	641	26	26	0	641	23	

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	524	64	4	11	0	5	608	1
1.000	0	8	2	2	0	2	14	2
1.250	0	1	0	0	0	0	1	3
1.500	0	2	0	3	0	2	7	4
2.000	0	4	0	3	0	0	7	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	1	0	1	2	7
6.000	0	0	1	0	0	0	1	8
Total:	524	79	7	21	0	10	641	

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	0	0	0	1
Within Municipality	79	0	0	0	79	2
Total Fire Hydrants	79	0	0	0	79	
Flushing Hydrants						
	0	0	0	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:	40
Number of distribution system valves end of year:	136
Number of distribution valves operated during year:	69

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #650 The increase this year is due to the removal and cleaning of a pump in well #6.

Water Utility Plant in Service (Page W-08)

a/c #314 The \$13,000 in retirements consists \$8,000 for a pump in well #9 and \$5,000 for the cost of Well #5. The above costs are estimated original costs.

Water Services (Page W-16)

The service added during 2000 was paid for by the utility out of current operating revenues.
