



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: LA CROSSE WATER UTILITY

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Principal Office: 400 LA CROSSE STREET  
LA CROSSE, WI 54601

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For the Year Ended: DECEMBER 31, 2000

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**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**

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**Exact Utility Name:** LA CROSSE WATER UTILITY

**Utility Address:** 400 LA CROSSE STREET  
LA CROSSE, WI 54601

**When was utility organized?** 1/1/1877

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** TONY AVERBECK

**Title:** OFFICE SUPERVISOR

**Office Address:** LA CROSSE WATER UTILITY  
400 LA CROSSE STREET  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7536

**Fax Number:** (608) 789 - 7592

**E-mail Address:** AverbeckT@cityoflacrosse.org

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** PAT CAFFREY

**Title:** PRESIDENT - BOARD OF PUBLIC WORKS

**Office Address:**

400 LA CROSSE ST  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7599

**Fax Number:** (608) 789 - 8322

**E-mail Address:** CaffreyP@cityoflacrosse.org

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

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## IDENTIFICATION AND OWNERSHIP

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

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**Name:** HAWKINS, ASH, BAPTIE & CO

**Title:**

**Office Address:** HAWKINS, ASH, BAPTIE & CO  
99 MILWAUKEE ST  
LA CROSSE, WI 54601

**Telephone:** (608) 784 - 7737

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 5/11/2000

**Period covered by most recent audit:** YEAR ENDING DECEMBER 31,1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MARK JOHNSON

**Title:** UTILITY MANAGER

**Office Address:** LA CROSSE WATER UTILITY  
400 LA CROSSE STREET  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7536

**Fax Number:** (608) 789 - 7592

**E-mail Address:** JohnsonM@cityoflacrosse.org

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**Name:** TOM BERENDES

**Title:** SUPERINTENDENT

**Office Address:** LA CROSSE WATER UTILITY  
800 EAST AVENUE NORTH  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7385

**Fax Number:** (608) 789 - 7396

**E-mail Address:**

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**Name:** TOM TALLE

**Title:** DISTRIBUTION SUPERVISOR

**Office Address:** LA CROSSE WATER UTILITY  
800 EAST AVENUE NORTH  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7384

**Fax Number:** (608) 789 - 7396

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** TONY AVERBECK  
**Title:** OFFICE SUPERVISOR

**Office Address:**  
400 LA CROSSE STREET  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7536

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**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

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**Names of members of utility commission/committee:**

- MR PHIL ADDIS
- MR PAT CAFFREY, PRESIDENT OF BOARD
- MR LARRY KIRCH
- MR JOHN MEDINGER
- MR GENE PFAFF
- MR RANDY TURTENWALD

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**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)?** YES

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

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**Firm Name:** DAIRYLAND POWER COOPERATIVE  
3200 EAST AVENUE SOUTH  
LA CROSSE, WI 54602-0817

**Contact Person:** LYNDA KEMP  
**Title:** MANAGER OF MAIL SERVICES

**Telephone:** (608) 787 - 1286  
**Fax Number:** (608) 787 - 1314

**E-mail Address:** ljk@dairynet.com

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**Contract/Agreement beginning-ending dates:** 5/30/1996 12/31/2001**Provide a brief description of the nature of Contract Operations being provided:**

Dairyland Power prints, inserts, and mails our water and sewer bills. The agreement is a year to year agreement that started 5/30/96.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,817,265	3,273,468	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,006,709	2,161,789	2
Depreciation Expense (403)	405,206	386,330	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	591,422	593,205	5
<b>Total Operating Expenses</b>	<b>3,003,337</b>	<b>3,141,324</b>	
<b>Net Operating Income</b>	<b>813,928</b>	<b>132,144</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>813,928</b>	<b>132,144</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	579	173	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	123,069	45,541	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>123,648</b>	<b>45,714</b>	
<b>Total Income</b>	<b>937,576</b>	<b>177,858</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>937,576</b>	<b>177,858</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	132,753	108,583	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>132,753</b>	<b>108,583</b>	
<b>Net Income</b>	<b>804,823</b>	<b>69,275</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,234,094	7,164,161	20
Balance Transferred from Income (433)	804,823	69,275	21
Miscellaneous Credits to Surplus (434)	3,668	2,337	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,679	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,042,585</b>	<b>7,234,094</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST FROM INVESTMENTS	34,410	5
INTEREST FROM BOND ISSUES	88,659	6
<b>Total (Acct. 419):</b>	<b>123,069</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
AUDITORS ADJUSTMENT FROM 1999	3,668	10
<b>Total (Acct. 434):</b>	<b>3,668</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,842				3,842	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	1,066				1,066	3
Materials	1,246				1,246	4
Taxes	82				82	5
<b>Other (list by major classes):</b>						
BENEFITS	435				435	6
TRANSPORTATION	240				240	7
SALVAGE	194				194	8
<b>Total costs and expenses</b>	<b>3,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,263</b>	
<b>Net income (or loss)</b>	<b>579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>579</b>	

### 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	3,817,265	0	0	0	3,817,265	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,817,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,817,265</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	846,413	39,631	<b>886,044</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	128,506		<b>128,506</b>	5
Merchandising and jobbing	1,066		<b>1,066</b>	6
Other nonutility expenses			0	7
Water utility plant accounts	47,700		<b>47,700</b>	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	24,354		<b>24,354</b>	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	39,631	(39,631)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,087,670</b>	<b>0</b>	<b>1,087,670</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	23,922,483	23,426,483	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,044,123	6,679,267	2
<b>Net Utility Plant</b>	<b>16,878,360</b>	<b>16,747,216</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>16,878,360</b>	<b>16,747,216</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,375	3,375	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>3,375</b>	<b>3,375</b>	
Investment in Municipality (123)	1,979,725	1,353,226	7
Other Investments (124)	85,036	84,558	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>2,068,136</b>	<b>1,441,159</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	216,453	105,587	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	206,863	177,084	15
Other Accounts Receivable (143)	620	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	115,424	124,701	19
Prepayments (165)	229	608	20
Interest and Dividends Receivable (171)		987	21
Accrued Utility Revenues (173)	495,132	446,335	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>1,034,721</b>	<b>855,302</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	234,347	570	25
<b>Total Deferred Debits</b>	<b>234,347</b>	<b>570</b>	
<b>Total Assets and Other Debits</b>	<b>20,215,564</b>	<b>19,044,247</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,028,870	3,014,708	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	8,042,585	7,234,094	<b>28</b>
<b>Total Proprietary Capital</b>	<b>11,071,455</b>	<b>10,248,802</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	3,200,964	2,713,678	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,200,964</b>	<b>2,713,678</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	76,669	87,730	<b>33</b>
Payables to Municipality (233)	0	300,000	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	548,058	548,705	<b>36</b>
Interest Accrued (237)	0	0	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	0	0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>624,727</b>	<b>936,435</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	102,706	106,702	<b>44</b>
<b>Total Deferred Credits</b>	<b>102,706</b>	<b>106,702</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,215,712	5,038,630	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>20,215,564</b>	<b>19,044,247</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	23,684,334	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	238,149				7
<b>Total Utility Plant</b>	<b>23,922,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,044,123	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>7,044,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>16,878,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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)	
<b>Balance first of year</b>	6,679,266				6,679,266	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	405,206				405,206	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	52,225				52,225	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	28,181				28,181	9
Salvage	28,827				28,827	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>514,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>514,439</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	99,532				99,532	15
Cost of removal	50,050				50,050	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>149,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,582</b>	<b>19</b>
<b>Balance End of Year</b>	<b>7,044,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,044,123</b>	<b>20</b>
						21
						22

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND ON KING STREET	3,375			3,375	2
<b>Total Nonutility Property (121)</b>	<b>3,375</b>	<b>0</b>	<b>0</b>	<b>3,375</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>3,375</b>	<b>0</b>	<b>0</b>	<b>3,375</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	115,424	124,701 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>115,424</b>	<b>124,701</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,014,708	1
<b>Changes during year (explain):</b>		
RECEIVED SQUAD CAR FROM CITY	14,162	2
<b>Balance end of year</b>	<b><u>3,028,870</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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)
Total Reacquired Bonds (Account 222)				0
<b>Net amount of bonds outstanding December 31:</b>				<b>0</b>

**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)	
<b>Advances (223)</b>					
1993 PROM. NOTE	02/05/1993	02/05/2002	4.90%	71,322	<b>1</b>
1993 PROM. NOTE 2	02/05/1993	02/05/2002	4.50%	16,928	<b>2</b>
1994 PROM NOTE	05/14/1994	05/14/2003	3.94%	183,333	<b>3</b>
1995 PROM. NOTE	03/01/1995	03/01/2004	5.22%	190,631	<b>4</b>
1995 REFUNDED BOND	09/01/1995	09/01/2004	4.10%	242,011	<b>5</b>
1997 PROM. NOTE	06/15/1997	06/15/2006	4.77%	138,341	<b>6</b>
1998 PROM. NOTE	09/02/1998	12/01/2007	4.63%	122,483	<b>7</b>
1998 PROM. NOTE 2	12/01/1998	12/01/2008	4.34%	68,457	<b>8</b>
1999 PROM. NOTE	12/15/1999	12/01/2009	4.96%	928,429	<b>9</b>
2000B PROM. NOTE	12/01/2000	12/01/2010	4.60%	940,000	<b>10</b>
1992 REFUNDED BOND	03/01/1992	03/01/2002	5.83%	299,029	<b>11</b>
<b>Total for Account 223</b>				<b>3,200,964</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	548,705	1
<b>Accruals:</b>		
Charged water department expense	591,421	2
Charged electric department expense		3
Charged sewer department expense	29,053	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>620,474</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	548,705	6
Social Security taxes	68,315	7
PSC Remainder Assessment	4,101	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>621,121</b>	
<b>Balance end of year</b>	<b>548,058</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1991 PROM. NOTE	0	5,998	5,998	0	2
1992 REFUNDED BOND	0	23,734	23,734	0	3
1993 PROM. NOTE	0	5,326	5,326	0	4
1993 PROM. NOTE 2	0	1,264	1,264	0	5
1994 PROM. NOTE	0	8,719	8,719	0	6
1995 REFUNDED BOND	0	13,741	13,741	0	7
1995 PROM. NOTE	0	11,746	11,746	0	8
1997 PROM. NOTE	0	7,230	7,230	0	9
1998 PROM. NOTE	0	5,810	5,810	0	10
1999 PROM. NOTE	0	45,923	45,923	0	11
1998 PROM. NOTE 2		3,262	3,262	0	12
<b>Subtotal</b>	<b>0</b>	<b>132,753</b>	<b>132,753</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	14
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>132,753</b>	<b>132,753</b>	<b>0</b>	

**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	5,038,630	0	0	0	0	<b>5,038,630</b>	1
<b>Add credits during year:</b>							
For Services	56,645					<b>56,645</b>	2
For Mains	21,238					<b>21,238</b>	3
<b>Other (specify):</b>							
HYDRANTS	13,523					<b>13,523</b>	4
AUDITORS ADJUSTMENT FROM 1999	85,721					<b>85,721</b>	5
<b>Deduct charges (specify):</b>							
REFUND REMOTE METER CHARGES	45					<b>45</b>	6
<b>Balance End of Year</b>	<b>5,215,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,215,712</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
BOND MONEY THAT HAS NOT BEEN USED AS OF 12/31/2000	1,979,725	1
<b>Total (Acct. 123):</b>	<b>1,979,725</b>	
<b>Other Investments (124):</b>		
AMOUNT DUE FROM TIF DISTRICTS	77,032	2
SPECIAL ASSESSMENTS FOR SERVICES INSTALLED	8,004	3
<b>Total (Acct. 124):</b>	<b>85,036</b>	
<b>Sinking Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	206,863	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>206,863</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	620	15
<b>Other (specify):</b>		

### 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)
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>		<b>620</b>
<b>Receivables from Municipality (145):</b>		
NONE		17
<b>Total (Acct. 145):</b>		<b>0</b>
<b>Prepayments (165):</b>		
POSTAGE & LIFE INSURANCE	229	18
<b>Total (Acct. 165):</b>	<b>229</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
MAPS FOR FUTURE RESERVOIRS	570	20
<b>Total (Acct. 183):</b>	<b>570</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
BUSINESS PARK WILL BE DEEDED TO ONALASKA - KATHY BUTZLAFF	233,777	23
SAID TO TEMPORARILY CHARGE HERE		24
<b>Total (Acct. 186):</b>	<b>233,777</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
ACCRUED VACATION	102,672	26
ACCRUED COMP	8	27
ACCRUED SICK LEAVE	26	28
<b>Total (Acct. 253):</b>	<b>102,706</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	23,440,619	0	0	0	23,440,619	1
Materials and Supplies	120,062	0	0	0	120,062	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	6,861,694	0	0	0	6,861,694	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,127,171	0	0	0	5,127,171	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>11,571,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,571,816</b>	
Net Operating Income	813,928	0	0	0	813,928	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>7.03%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.03%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	3,021,789	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,638,339	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>10,660,128</b>	
<b>Net Income</b>		
Net Income	804,823	5
<b>Percent Return on Proprietary Capital</b>	<b>7.55%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

INSTALLING MAIN, SERVICES & HYDRANTS IN INTERNATIONAL BUSINESS PARK AND IT WILL BE DEEDED TO CITY OF ONALASKA AS PER AGREEMENT. THIS CURRENTLY IS IN MISCELLANEOUS DEFERRED DEBITS AS PER KATHY BUTZLAFF. WE HAVE A SPECIAL WATER RATE ON FILE WITH PSC WHEN IT COMES TIME TO BILL CUSTOMERS.

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**4. Estimated changes in revenues due to rate changes.**

WE HAD A RATE INCREASE, EFFECTIVE JANUARY 1, 2000.

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

THE ASSETS AND LIABILITIES ARE OFF BY \$6.00. THIS IS ROUNDING DIFFERENCES, I ADDED \$6 TO CASH TO BRING INTO BALANCE.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

ADDED 2000B PROM NOTE FOR \$940,000

PAID OFF 1991 PROM NOTE IN 2000

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### Balance Sheet End-of-Year Account Balances (Page F-19)

#186 - MISCELLANEOUS DEFERRED DEBITS - I CALLED KATHY BUTZLAFF ABOUT THE BUSINESS PARK THAT WILL BE DEEDED TO ONALASKA AND SHE RESEARCHED AND SAID WE SHOULD TEMPORARILY CHARGE TO MISCELLANEOUS DEFERRED DEBITS. I DID NOT WRITE DOWN THE DATE I TALKED TO HER. THE PSC HAS ON FILE A BLENDED RATE SCHEDULE FOR THIS AREA.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

October 18, 2001

Mr. Tony Averbek, Office Supervisor  
La Crosse Water Utility  
400 La Crosse Street  
La Crosse, WI 54601-3396

2000 Analytical Review DWCCA-2920-ELE

Dear Mr. Averbek:

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. On page W-18, 16,059 services are reported in use at end of year 2000. On page W-19, 15,812 meters are reported in use. Please explain why 247 more services are in use than meters.

2. During our review, we noted the percent of water losses for your water utility was 15 percent in 1999 and 20 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 15 percent for Class AB water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

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## FINANCIAL SECTION FOOTNOTES

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3. On page W-19, several 6-inch and 10-inch meters are not reported tested. The Wisconsin Administrative Code requires meters in use 6-inch or larger to be tested annually. Please make every effort to test your 6-inch and larger meters in use annually, or provide a schedule note explanation why they are not tested.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received 11/8/01, ele:

1. differences are fire services and vacation home meters pulled
  2. working on water loss plan and repairing leaks.
  3. 6-inch were tested and 10-inch is not in use
-

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	3,717,981	1
<b>Total Sales of Water</b>	<b>3,717,981</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	28,503	2
Miscellaneous Service Revenues (471)	2,265	3
Rents from Water Property (472)	717	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	67,799	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>99,284</b>	
<b>Total Operating Revenues</b>	<b>3,817,265</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	23,335	8
Pumping Expenses (620-633)	769,818	9
Water Treatment Expenses (640-652)	47,423	10
Transmission and Distribution Expenses (660-678)	601,875	11
Customer Accounts Expenses (901-905)	108,802	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	455,456	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,006,709</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	405,206	15
Amortization Expense (404-407)	0	16
Taxes (408)	591,422	17
<b>Total Other Operating Expenses</b>	<b>996,628</b>	
<b>Total Operating Expenses</b>	<b>3,003,337</b>	
<b>NET OPERATING INCOME</b>	<b>813,928</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	13,102	981,618	1,443,804	4
Commercial	2,448	1,312,918	1,035,108	5
Industrial	115	1,230,405	565,879	6
<b>Total Metered Sales to General Customers (461)</b>	<b>15,665</b>	<b>3,524,941</b>	<b>3,044,791</b>	
Private Fire Protection Service (462)	233		28,876	7
Public Fire Protection Service (463)	1		533,764	8
Other Sales to Public Authorities (464)	126	140,318	110,550	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>16,025</b>	<b>3,665,259</b>	<b>3,717,981</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	----------------------------------------------	-------------------------

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	532,804	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
<b>Other (specify):</b>		
SPECIAL MUNICIPAL FIRE PROTECTION SERVICE - TOWNSHIP OF SHELBY	960	4
<b>Total Public Fire Protection Service (463)</b>	<b>533,764</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	28,503	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>28,503</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	2,265	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,265</b>	
<b>Rents from Water Property (472):</b>		
INCOME FROM RENTAL OF HOSES, CURBING BOARDS, TAPPING MACHINES, ETC.	717	8
<b>Total Rents from Water Property (472)</b>	<b>717</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	67,799	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>67,799</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)	50	5
Maintenance Supervision and Engineering (610)	1,371	6
Maintenance of Structures and Improvements (611)	20,112	7
Maintenance of Collecting and Impounding Reservoirs (612)	19	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	1,783	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>23,335</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	13	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	321,840	17
Pumping Labor and Expenses (624)	186,008	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,031	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	38,411	22
Maintenance of Structures and Improvements (631)	134,420	23
Maintenance of Power Production Equipment (632)	408	24
Maintenance of Pumping Equipment (633)	84,687	25
<b>Total Pumping Expenses</b>	<b>769,818</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	29,347	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	8,176	<b>28</b>
Miscellaneous Expenses (643)	88	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	9,812	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>47,423</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)		<b>36</b>
Meter Expenses (663)	2,936	<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)	29,060	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	56,531	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	201,022	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	173,908	<b>46</b>
Maintenance of Meters (676)	25,997	<b>47</b>
Maintenance of Hydrants (677)	94,876	<b>48</b>
Maintenance of Miscellaneous Plant (678)	17,545	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>601,875</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	22,055	<b>50</b>
Meter Reading Labor (902)	32,040	<b>51</b>
Customer Records and Collection Expenses (903)	54,707	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>108,802</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	84,592	56
Office Supplies and Expenses (921)	4,725	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,989	59
Property Insurance (924)	2,682	60
Injuries and Damages (925)	57,678	61
Employee Pensions and Benefits (926)	272,044	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	13,503	65
Rents (931)	3,250	66
Maintenance of General Plant (932)	4,993	67
<b>Total Administrative and General Expenses</b>	<b>455,456</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>2,006,709</b>	

**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		548,059	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		29,053	2
<b>Net property tax equivalent</b>		<b>519,006</b>	
Social Security		68,315	3
PSC Remainder Assessment		4,101	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>591,422</b>	

### 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			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210000				3
County tax rate	mills		4.050000				4
Local tax rate	mills		11.610000				5
School tax rate	mills		11.010000				6
Voc. school tax rate	mills		2.510000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.390000</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>29.390000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.610000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.520000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>25.130000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.390000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.855053</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.390000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>25.130000</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>23,426,483</b>	23,426,483				22
Materials & Supplies	\$	<b>124,701</b>	124,701				23
<b>Subtotal</b>	\$	<b>23,551,184</b>	<b>23,551,184</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>9,589</b>	9,589				25
<b>Taxable Assets</b>	\$	<b>23,541,595</b>	<b>23,541,595</b>				<b>26</b>
Assessment Ratio	dec.		0.926400				27
<b>Assessed Value</b>	\$	<b>21,808,934</b>	<b>21,808,934</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>25.130000</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>548,059</b>	<b>548,059</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	539,357					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>548,059</b>					<b>34</b>

### 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	27,404		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	30,585		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	518,420		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	706,639		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,283,048</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,107,020	39,614	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	98,954		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	670,569		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	270,700		20
<b>Total Pumping Plant</b>	<b>2,147,243</b>	<b>39,614</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	87,463	1,649	23
<b>Total Water Treatment Plant</b>	<b>87,463</b>	<b>1,649</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			27,404	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			30,585	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			518,420	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			706,639	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,283,048</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,146,634	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			98,954	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			670,569	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			270,700	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>2,186,857</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	7,477		81,635	23
<b>Total Water Treatment Plant</b>	<b>7,477</b>	<b>0</b>	<b>81,635</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	82,997		<b>26</b>
Transmission and Distribution Mains (343)	9,982,980	163,650	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	4,617,046	158,064	<b>29</b>
Meters (346)	2,495,882	37,290	<b>30</b>
Hydrants (348)	1,593,192	72,270	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>18,772,097</b>	<b>431,274</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		<b>33</b>
Structures and Improvements (390)	0		<b>34</b>
Office Furniture and Equipment (391)	7,792		<b>35</b>
Computer Equipment (391.1)	194,200	4,856	<b>36</b>
Transportation Equipment (392)	294,392	73,001	<b>37</b>
Stores Equipment (393)	1,634		<b>38</b>
Tools, Shop and Garage Equipment (394)	66,133	7,568	<b>39</b>
Laboratory Equipment (395)	0		<b>40</b>
Power Operated Equipment (396)	168,005		<b>41</b>
Communication Equipment (397)	174,897	29,000	<b>42</b>
SCADA Equipment (397.1)	0		<b>43</b>
Miscellaneous Equipment (398)	0		<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>907,053</b>	<b>114,425</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,196,904</b>	<b>586,962</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>23,196,904</b>	<b>586,962</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			82,997 26
Transmission and Distribution Mains (343)			10,146,630 27
Fire Mains (344)			0 28
Services (345)	10,398		4,764,712 29
Meters (346)	17,038		2,516,134 30
Hydrants (348)	8,478		1,656,984 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>35,914</b>	<b>0</b>	<b>19,167,457</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,792 35
Computer Equipment (391.1)			199,056 36
Transportation Equipment (392)	56,141		311,252 37
Stores Equipment (393)			1,634 38
Tools, Shop and Garage Equipment (394)			73,701 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			168,005 41
Communication Equipment (397)			203,897 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>56,141</b>	<b>0</b>	<b>965,337</b>
<b>Total utility plant in service directly assignable</b>	<b>99,532</b>	<b>0</b>	<b>23,684,334</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>99,532</b>	<b>0</b>	<b>23,684,334</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	24,923	1.67%	511	2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	319,095	2.50%	12,961	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	200,137	1.15%	8,126	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>544,155</b>		<b>21,598</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	648,834	2.63%	29,636	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	36,291	4.00%	3,958	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	600,235	3.13%	20,989	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	104,283	4.00%	10,828	15
<b>Total Pumping Plant</b>	<b>1,389,643</b>		<b>65,411</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	45,224	4.76%	4,025	17
<b>Total Water Treatment Plant</b>	<b>45,224</b>		<b>4,025</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	74,977	1.00%	830	19
Transmission and Distribution Mains (343)	1,562,828	0.63%	63,408	20
Fire Mains (344)	0			21
Services (345)	1,450,334	2.30%	121,890	22
Meters (346)	521,189	3.33%	104,450	23
Hydrants (348)	443,872	1.79%	35,089	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>4,053,200</b>		<b>325,667</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					25,434	2
313					0	3
314					332,056	4
315					0	5
316					208,263	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>565,753</b>	
321					678,470	8
322					0	9
323					40,249	10
324					0	11
325					621,224	12
326					0	13
327					0	14
328					115,111	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,455,054</b>	
331					0	16
332	7,477				41,772	17
	<b>7,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,772</b>	
341					0	18
342					75,807	19
343			5,950		1,632,186	20
344					0	21
345	10,398	24,516	2,787		1,540,097	22
346	17,038	3,523	11,501		616,579	23
348	8,478	22,011	8,589		457,061	24
349					0	25
	<b>35,914</b>	<b>50,050</b>	<b>28,827</b>	<b>0</b>	<b>4,321,730</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	7,792	6.67%	0	<b>27</b>
Computer Equipment (391.1)	72,304	14.29%	28,098	<b>28</b>
Transportation Equipment (392)	224,765	15.00%	23,611	<b>29</b>
Stores Equipment (393)	1,634	5.00%	0	<b>30</b>
Tools, Shop and Garage Equipment (394)	66,133	6.67%	3,784	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	133,322	15.00%	785	<b>33</b>
Communication Equipment (397)	141,094	6.67%	12,633	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>647,044</b>		<b>68,911</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,679,266</b>		<b>485,612</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>6,679,266</b>		 <b>485,612</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					7,792	27
391.1					100,402	28
392	56,141				192,235	29
393					1,634	30
394					69,917	31
395					0	32
396					134,107	33
397					153,727	34
397.1					0	35
398					0	36
399					0	37
	<b>56,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>659,814</b>	
	<b>99,532</b>	<b>50,050</b>	<b>28,827</b>	<b>0</b>	<b>7,044,123</b>	
					<b>0</b>	<b>38</b>
	<b>99,532</b>	<b>50,050</b>	<b>28,827</b>	<b>0</b>	<b>7,044,123</b>	

## 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			300,376	<b>300,376</b>	1
February			298,138	<b>298,138</b>	2
March			327,438	<b>327,438</b>	3
April			334,961	<b>334,961</b>	4
May			438,674	<b>438,674</b>	5
June			443,175	<b>443,175</b>	6
July			517,509	<b>517,509</b>	7
August			551,186	<b>551,186</b>	8
September			443,335	<b>443,335</b>	9
October			391,023	<b>391,023</b>	10
November			307,837	<b>307,837</b>	11
December			296,473	<b>296,473</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>4,650,125</b>	<b>4,650,125</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				30,000	13
Less: Other utility use					14
Other utility use explanation: NONE					15
Water pumped into distribution system				<b>4,620,125</b>	16
Less: Water sold				3,665,259	17
Losses and unaccounted for				<b>954,866</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>21%</b>	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: We had a major main break that ran into a river that took a while to discover & we fixed another main that was leaking in a marsh that we have no idea on how long it had been leaking.					20
Maximum gallons pumped by all methods in any one day during reporting year				22,816	21
Date of maximum: 8/15/2000					22
Cause of maximum: Dry, hot conditions					23
Minimum gallons pumped by all methods in any one day during reporting year				6,835	24
Date of minimum: 12/31/2000					25
Total KWH used for pumping for the year				6,776,755	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					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)	
HOOD STREET	10H	150	12	1,440,000	Yes	<b>1</b>
GREEN BAY STREET	12H	140	12	2,304,000	No	<b>2</b>
PINE STREET	13H	151	12	2,664,000	No	<b>3</b>
PINE STREET & CAMPBELL ROAD	14H	144	12	2,664,000	Yes	<b>4</b>
MYRICK PARK	15L	147	12	3,024,000	Yes	<b>5</b>
21ST PLACE	16H	160	12	2,880,000	No	<b>6</b>
15TH STREET & CHASE STREET	17H	160	12	2,880,000	Yes	<b>7</b>
WARD AVENUE	18H	155	12	3,456,000	No	<b>8</b>
KING STREET	19H	162	14	4,464,000	Yes	<b>9</b>
MEMORIAL FIELD EAST	20L	160	12	4,464,000	Yes	<b>10</b>
MEMORIAL FIELD WEST	21L	160	12	4,464,000	Yes	<b>11</b>
LOSEY BOULEVARD	22H	149	12	3,384,000	Yes	<b>12</b>
FISHERMAN'S ROAD	23H	98	12	2,880,000	Yes	<b>13</b>
FISHERMAN'S ROAD 2	24H	108	12	2,880,000	Yes	<b>14</b>
WESTWOOD COURT	25H	99	12	2,880,000	Yes	<b>15</b>
AIRPORT ROAD	26H	94	12	2,880,000	Yes	<b>16</b>

## 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	10H	12H	13H	1
Location	HOOD STREET	GREEN BAY STREET	PINE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1937	1983	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,680	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	SIEMANS-ALLIS	US	9 10
Year Installed	1982	1983	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14H	15L	16H	14
Location	STREET & CAMPBELL ROAD	MYRICK PARK	21ST PLACE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	GOULDS	PEERLESS	LAYNE	18
Year Installed	1993	1992	1956	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,918	2,450	2,180	21
Pump Motor or Standby Engine Mfr	US	WESTINGHOUSE	US	22 23
Year Installed	1993	1953	1956	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	125	250	26

### 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	17H	18H	19H	1
Location	15TH & CHASE STREET	WARD AVENUE	KING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1956	1956	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,960	0	2,340	8
Pump Motor or Standby Engine Mfr	US	US	ALLIS-CHALMERS	10
Year Installed	1956	1956	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	20L	21L	22H	14
Location	MEMORIAL FIELD EAST	MEMORIAL FIELD WEST	LOSEY BOULEVARD	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1970	1970	1976	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,960	3,250	2,320	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ALLIS-CHALMERS	23
Year Installed	1970	1970	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	250	26

### 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	23H	24H	25H	1
Location	FISHERMAN'S ROAD	FISHERMAN'S ROAD 2	WESTWOOD COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1977	1982	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,020	1,920	1,756	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	WESTINGHOUSE	9 10
Year Installed	1977	1982	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	26H			14
Location	AIRPORT ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	2,050			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	200			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	COLLECTION	DISTRIBUTION	PUMP STATION	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1913	1913		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	15	250		6
Total capacity in gallons	1,000,000	5,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	11.9000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## 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	WELL 10H	WELL 12H	WELL 13H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				<b>3</b>
Year constructed				<b>4</b>
Primary material (earthen, steel, concrete, other)				<b>5</b>
Elevation difference in feet (See Headnote 3.)				<b>6</b>
Total capacity in gallons				<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	2.3000	2.7000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## 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	WELL 14H	WELL 16H	WELL 17H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				<b>3</b>
Year constructed				<b>4</b>
Primary material (earthen, steel, concrete, other)				<b>5</b>
Elevation difference in feet (See Headnote 3.)				<b>6</b>
Total capacity in gallons				<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7000	2.9000	2.9000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## 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	WELL 18H	WELL 19H	WELL 22H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons				7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.5000	4.5000	3.4000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## 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	WELL 23H	WELL 24H	WELL 25H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				<b>3</b>
				<b>4</b>
				<b>5</b>
Year constructed				<b>6</b>
Primary material (earthen, steel, concrete, other)				<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)				<b>9</b>
				<b>10</b>
Total capacity in gallons				<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.9000	2.9000	2.9000	<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>25</b>

## 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	WELL 26H		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons			7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	2.9000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.250	157	0	0	0	157	1	
M	D	2.000	3,424	0	0	0	3,424	2	
M	D	4.000	8,747	0	0	0	8,747	3	
M	D	6.000	587,862	785	0	0	588,647	4	
M	S	6.000	1,633	0	0	0	1,633	5	
M	D	8.000	218,213	328	0	0	218,541	6	
M	S	8.000	571	0	0	0	571	7	
M	D	10.000	17,098	0	0	0	17,098	8	
M	S	10.000	840	0	0	0	840	9	
M	D	12.000	116,420	3,299	0	0	119,719	10	
M	S	12.000	7,227	0	0	0	7,227	11	
M	D	14.000	2,628	0	0	0	2,628	12	
M	S	14.000	175	0	0	0	175	13	
M	D	16.000	67,638	0	0	0	67,638	14	
M	S	18.000	1,844	0	0	0	1,844	15	
M	D	20.000	38,681	0	0	0	38,681	16	
M	S	20.000	1,303	0	0	0	1,303	17	
M	D	24.000	10,023	0	0	0	10,023	18	
M	S	24.000	5,488	0	0	0	5,488	19	
M	S	30.000	3	0	0	0	3	20	
M	S	36.000	324	0	0	0	324	21	
<b>Total Within Municipality</b>			<b>1,090,299</b>	<b>4,412</b>	<b>0</b>	<b>0</b>	<b>1,094,711</b>		
M	D	6.000	1,810	0	0	0	1,810	22	
M	D	8.000	5,637	0	0	0	5,637	23	
M	D	12.000	9,140	0	0	0	9,140	24	
<b>Total Outside of Municipality</b>			<b>16,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,587</b>		
<b>Total Utility</b>			<b>1,106,886</b>	<b>4,412</b>	<b>0</b>	<b>0</b>	<b>1,111,298</b>		

### 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	13,287	73	126	0	13,234		1
M	1.000	1,744	45	11	0	1,778	23	2
P	1.000	1	0	0	0	1		3
M	1.250	100	4	1	0	103		4
M	1.500	138	5	0	0	143		5
M	2.000	325	6	0	0	331		6
M	3.000	77	0	0	0	77		7
M	4.000	167	3	0	0	170		8
M	6.000	128	1	0	0	129		9
M	8.000	106	0	0	0	106		10
M	10.000	10	0	0	0	10		11
<b>Total Utility</b>		<b>16,083</b>	<b>137</b>	<b>138</b>	<b>0</b>	<b>16,082</b>	<b>23</b>	

### 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	15,090	102	228	0	14,964	608	1
0.750	1,207	0	20	0	1,187	45	2
1.000	969	60	26	0	1,003	144	3
1.500	237	0	3	0	234	0	4
2.000	321	16	2	0	335	0	5
3.000	84	6	1	0	89	0	6
4.000	86	9	1	0	94	0	7
6.000	22	4	0	0	26	0	8
10.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>18,017</b>	<b>197</b>	<b>281</b>	<b>0</b>	<b>17,933</b>	<b>797</b>	

#### 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	12,438	1,100	20	18	0	1,388	14,964	1
0.750	546	357	9	13	0	262	1,187	2
1.000	120	691	26	31	0	135	1,003	3
1.500	2	80	8	12	0	132	234	4
2.000	3	181	17	29	0	105	335	5
3.000	0	30	10	10	0	39	89	6
4.000	0	25	18	8	0	43	94	7
6.000	0	3	6	0	0	17	26	8
10.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>13,109</b>	<b>2,467</b>	<b>115</b>	<b>121</b>	<b>0</b>	<b>2,121</b>	<b>17,933</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,852	24	20		1,856	2
<b>Total Fire Hydrants</b>	<b>1,852</b>	<b>24</b>	<b>20</b>	<b>0</b>	<b>1,856</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

**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: 1,600  
 Number of distribution system valves end of year: 2,500  
 Number of distribution valves operated during year: 594

**WATER OPERATING SECTION FOOTNOTES**

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**Water Operation & Maintenance Expenses (Page W-05)**

#611 - MAINT OF STRUCTURES - DID REPAIRS TO PUMP STATION IN 1999 AND FINISHED IN 2000. MOST OF THE WORK WAS DONE IN 1999.

#614 - MAINT OF WELLS - DID SYSTEM STUDY IN 1999.

#642 - OPERATION LABOR - LESS LABOR USED WITH WATER TREATMENT EQUIPMENT. MORE IN PUMPING EXPENSES.

#665 - MISCELLANEOUS EXPENSE - MORE LABOR CHARGED HERE, LAST YEAR CAHRGED TO MAINT OF MISCELLANEOUS PLANT.

#673 - MAINT OF DIST MAINS - WE HAD MORE MAIN BREAKS PLUS WE MOVED A SECTION OF MAIN THAT WAS PART OF A HIGHWAY PROJECT.

#676 - MAINT OF MISCELLANEOUS PLANT - WE CHARGED MORE LABOR TO #665, MISCELLANEOUS EXPENSE.

#676 - MAINT OF METERS - WE SHUT DOWN OUR EXCHANGE PROGRAM FOR A GOOD PORTION OF 2000 DUE TO LOW CASH RESERVES.

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**Accumulated Provision for Depreciation - Water (Page W-10)**

The following accounts are fully depreciated.

391 Office Furniture

393 Stores Equipment

The following account was fully depreciated in 2000.

394 Tools-Shop-Garage Equipment

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**Water Mains (Page W-17)**

189' - 6" main was finaced by bond funds.

430' - 6" main was financed by contributions.

166' - 6" main was financed by utility funds.

328' - 8" main was financed by bond funds.

3299' - 12" main was financed by bond funds.

Main assessed against property owners was based on front footage.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

Services Financed By:

Utility Funds

73 - 3/4"

12 - 1"

Contributions

29 - 1"

3 - 1 1/4"

4 - 1 1/2"

6 - 2"

3 - 4"

1 - 6"

Bond Funds

4 - 1"

1 - 1 1/4"

1 - 1 1/2"

Total                      137 ADDED

2 - 1" Services were assessed against property owners based service footages  
Contributions were based on the cost of services installed by the Utility  
and through contracts.

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### Hydrants and Distribution System Valves (Page W-20)

WE DID NOT HAVE TIME TO TURN AT LEAST HALF THE VALVES IN 2000.

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