



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

Principal Office: 415 MAIN STREET
ONALASKA, WI 54650

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: ONALASKA MUNICIPAL WATER UTILITY

Utility Address: 415 MAIN STREET
ONALASKA, WI 54650

When was utility organized? 6/14/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR FRED BUEHLER

Title: FINANCIAL SERVICES DIRECTOR/TREASURER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9530

Fax Number: (608) 781 - 9534

E-mail Address: fbuehler@charter.net

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

Name: MRS CAROL A CHRISTNOVICH CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET
P.O. BOX 1508
LA CROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

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

Name: MR DENNIS ASPENSON

Title: CHAIRMAN

Office Address:

643 L HAUSER ROAD
ONALASKA, WI 54650

Telephone: (608) 783 - 0529

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR ALLAN D BROTT CPA

Title: PARTNER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET

P.O. BOX 1508

LA CROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 205

Fax Number: (608) 785 - 2140

E-mail Address: abrott@habco.com

Date of most recent audit report: 3/9/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR RON LUND

Title: PUBLIC WORKS DIRECTOR

Office Address:

415 MAIN STREET

ONALASKA, WI 54650

Telephone: (608) 781 - 9537

Fax Number: (608) 781 - 9506

E-mail Address:

Name of utility commission/committee: Onalaska Utility Committee

Names of members of utility commission/committee:

MS KRISTINE ABRAHAMSON-CLEMENTS

MR DENNIS ASPENSON, CHAIRMAN

MR JERRY SJOLANDER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,059,552	1,030,698	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	462,147	445,037	2
Depreciation Expense (403)	281,489	235,443	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	236,403	233,774	5
Total Operating Expenses	980,039	914,254	
Net Operating Income	79,513	116,444	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	79,513	116,444	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	125,987	99,786	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	125,987	99,786	
Total Income	205,500	216,230	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	205,500	216,230	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	162,023	176,379	14
Amortization of Debt Discount and Expense (428)	6,295	6,923	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	168,318	183,302	
Net Income	37,182	32,928	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	258,042	225,114	20
Balance Transferred from Income (433)	37,182	32,928	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	295,224	258,042	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	109,025	5
INTEREST ON SPECIAL ASSESSMENTS	16,962	6
Total (Acct. 419):	125,987	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	1,059,552	0	0	0	1,059,552	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,059,552	0	0	0	1,059,552	

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	190,445		190,445	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,846		4,846	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	195,291	0	195,291	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,155,505	12,739,897	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,204,513	1,922,277	2
Net Utility Plant	11,950,992	10,817,620	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,950,992	10,817,620	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	415,814	445,277	8
Special Funds (125-128)	731,791	819,208	9
Total Other Property and Investments	1,147,605	1,264,485	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	213,850	361,545	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	976,840	796,214	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	132,589	129,598	15
Other Accounts Receivable (143)	225,631	1,553	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	172,431	262,476	18
Materials and Supplies (151-163)	8,435	8,277	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,729,776	1,559,663	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,423	39,718	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	33,423	39,718	
Total Assets and Other Debits	14,861,796	13,681,486	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,708,821	2,637,557	26
Appropriated Earned Surplus (215)	852,982	852,982	27
Unappropriated Earned Surplus (216)	295,224	258,042	28
Total Proprietary Capital	3,857,027	3,748,581	
LONG-TERM DEBT			
Bonds (221-222)	2,614,245	2,836,722	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,614,245	2,836,722	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	234,422	9,392	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	10,000		35
Taxes Accrued (236)	328	239	36
Interest Accrued (237)	16,096	18,746	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	4,803	3,461	41
Total Current and Accrued Liabilities	265,649	31,838	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	40,537	45,805	44
Total Deferred Credits	40,537	45,805	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,084,338	7,018,540	49
Total Liabilities and Other Credits	14,861,796	13,681,486	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	14,155,505	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	14,155,505	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,204,513	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
Total Accumulated Provision	2,204,513	0	0	0	
Net Utility Plant	11,950,992	0	0	0	

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)	
Balance first of year	1,922,277				1,922,277	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	281,489				281,489	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,821				19,821	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	627				627	10
Other credits (specify):						11
					0	12
Total credits	301,937	0	0	0	301,937	13
Debits during year						14
Book cost of plant retired	19,701				19,701	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	19,701	0	0	0	19,701	19
Balance End of Year	2,204,513	0	0	0	2,204,513	20
						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
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	8,435	8,277 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
Total Materials and Supplies	8,435	8,277

**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)				
1990 MRB issuance cost and discount	2,481	428	7,207	1
1991 Bond issuance cost and discount	463	428	2,343	2
1993 Bond issue cost	1,544	428	9,507	3
1996 MRB issuance cost and discount	1,807	428	14,366	4
Total			33,423	
Unamortized premium on debt (251)				
NONE	0	0	0	5
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	2,637,557	1
Changes during year (explain):		
TIF CONTRIBUTIONS	71,264	2
Balance end of year	<u><u>2,708,821</u></u>	

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)	
1990 MRB	05/01/1990	12/01/2008	7.00%	588,859	1
1991 G.O. Bonds	05/15/1991	11/15/2010	7.05%	34,715	2
1993 MRB	04/15/1993	12/01/2012	4.73%	687,620	3
1995 G.O. Bonds	08/01/1995	10/01/2014	5.50%	62,874	4
1996 MRB	04/02/1996	12/01/2015	5.28%	741,427	5
1998 G.O. Bonds	04/14/1998	10/01/2012	4.44%	498,750	6
Total Bonds (Account 221):				2,614,245	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 2,614,245

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	239	1
Accruals:		
Charged water department expense	236,403	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>236,403</u>	
Taxes paid during year:		
County, state and local taxes	220,669	6
Social Security taxes	14,339	7
PSC Remainder Assessment	1,306	8
Other (explain):		
NONE		9
Total payments and other debits	<u>236,314</u>	
Balance end of year	<u><u>328</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1990 MRB	4,342	49,145	51,080	2,407	1
1991 GO Bonds	532	3,998	4,252	278	2
1993 MRB	3,519	41,248	41,403	3,364	3
1995 GO Bonds	931	3,608	3,652	887	4
1996 MRB	3,485	40,880	41,002	3,363	5
1998 GO Bonds	5,937	23,144	23,284	5,797	6
Subtotal	18,746	162,023	164,673	16,096	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	18,746	162,023	164,673	16,096	

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	7,018,540	0	0	0	0	7,018,540	1
Add credits during year:							
For Services	158,876					158,876	2
For Mains	562,491					562,491	3
Other (specify):							
HYDRANTS	126,138					126,138	4
BOOSTER STATION	218,293					218,293	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	8,084,338	0	0	0	0	8,084,338	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	509,967					509,967	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	415,814	2
Total (Acct. 124):	415,814	
Sinking Funds (125):		
REDEMPTION FUND	24,298	3
Total (Acct. 125):	24,298	
Depreciation Fund (126):		
SPECIAL DEPRECIATION FUND	435,661	4
Total (Acct. 126):	435,661	
Other Special Funds (128):		
RESERVE FUND	271,832	5
Total (Acct. 128):	271,832	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	132,589	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	132,589	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS	631	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
DEPARTMENT OF COMMERCE RECEIVABLE	225,000	16
Total (Acct. 143):	225,631	
Receivables from Municipality (145):		
DUE FROM CAPITAL PROJECT FUNDS	172,431	17
Total (Acct. 145):	172,431	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED EMPLOYEE BENEFITS	25,664	25
DEFERRED REVENUE	14,873	26
Total (Acct. 253):	40,537	

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	13,381,736	0	0	0	13,381,736	1
Materials and Supplies	8,356	0	0	0	8,356	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,063,395	0	0	0	2,063,395	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,551,439	0	0	0	7,551,439	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,775,258	0	0	0	3,775,258	
Net Operating Income	79,513	0	0	0	79,513	8
Net Operating Income as a percent of Average Net Rate Base						
	2.11%	N/A	N/A	N/A	2.11%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,673,189	1
Appropriated Earned Surplus	852,982	2
Unappropriated Earned Surplus	276,633	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,802,804	
Net Income		
Net Income	37,182	5
 Percent Return on Proprietary Capital	 0.98%	

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.

On January 23, 2001, the PSC authorized a rate increase in Docket #4410-WR-103. The estimated increase in revenue as a result of the new rates is \$290,403.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

See footnote to Page F-18 for the CDBG grant with the City of La Crosse.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Hawkins, Ash, Baptie & Company, LLP
99 Milwaukee Street
La Crosse, Wisconsin 54602

To the City Council
City of Onalaska
Onalaska, Wisconsin

We have compiled the accompanying balance sheets of City of Onalaska Water Utility as of December 31, 2000 and 1999, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin
March 12, 2001

Balance Sheet (Page F-06)

Included in other accounts receivable and accounts payable is the \$225,000 due from the Dept of Commerce and the same amount owed to the City of La Crosse.

Contributions in Aid of Construction (Account 271) (Page F-18)

The Water Utility has a receivable set up for a Department of Commerce (CDBG) grant for watermain additions. The construction of this work was done and paid for in 2000 by the City of La Crosse who in turn deeded the property over to the City of Onalaska. The CDBG money when received, will be given directly to the City of La Crosse. Therefore, the Onalaska Water Utility also has a payable to the City of La Crosse at December 31, 2000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. Fred Buehler, Financial Services Director
Onalaska Municipal Water Utility
415 Main Street
Onalaska, WI 54650-2953

2000 Analytical Review DWCCA-4410-ELE

Dear Mr. Buehler:

The Public Service Commission staff has completed its 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. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,027,940	1
Total Sales of Water	1,027,940	
Other Operating Revenues		
Forfeited Discounts (470)	5,251	2
Miscellaneous Service Revenues (471)	3,919	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	22,442	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	31,612	
Total Operating Revenues	1,059,552	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	34,955	8
Pumping Expenses (620-633)	125,054	9
Water Treatment Expenses (640-652)	57,521	10
Transmission and Distribution Expenses (660-678)	112,375	11
Customer Accounts Expenses (901-905)	34,458	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	97,784	14
Total Operation and Maintenance Expenses	462,147	
Other Operating Expenses		
Depreciation Expense (403)	281,489	15
Amortization Expense (404-407)		16
Taxes (408)	236,403	17
Total Other Operating Expenses	517,892	
Total Operating Expenses	980,039	
NET OPERATING INCOME	79,513	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,730	380,036	579,604	4
Commercial	396	195,413	189,129	5
Industrial	6	2,509	2,440	6
Total Metered Sales to General Customers (461)	5,132	577,958	771,173	
Private Fire Protection Service (462)	44		9,851	7
Public Fire Protection Service (463)	1		218,207	8
Other Sales to Public Authorities (464)	47	33,737	28,709	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,224	611,695	1,027,940	

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)	218,207	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	218,207	
Forfeited Discounts (470):		
Customer late payment charges	5,251	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,251	
Miscellaneous Service Revenues (471):		
TRANSFER FEES	3,075	7
MISCELLANEOUS	844	8
Total Miscellaneous Service Revenues (471)	3,919	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	19,595	11
Other (specify):		
AM-1 METER CHARGES	2,847	12
Total Other Water Revenues (474)	22,442	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	23,173	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	11,630	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	152	13
Total Source of Supply Expenses	34,955	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	78,000	17
Pumping Labor and Expenses (624)	33,103	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	940	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	13,011	25
Total Pumping Expenses	125,054	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	40,063	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.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	10,090	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	649	32
Maintenance of Water Treatment Equipment (652)	6,719	33
Total Water Treatment Expenses	57,521	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	80,322	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	15,427	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,280	43
Maintenance of Transmission and Distribution Mains (673)	10,267	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	2,131	46
Maintenance of Meters (676)	1,368	47
Maintenance of Hydrants (677)	443	48
Maintenance of Miscellaneous Plant (678)	137	49
Total Transmission and Distribution Expenses	112,375	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,974	51
Customer Records and Collection Expenses (903)	24,498	52
Uncollectible Accounts (904)		53

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)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	4,986	54
Total Customer Accounts Expenses	34,458	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,285	56
Office Supplies and Expenses (921)	3,570	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,988	59
Property Insurance (924)	7,864	60
Injuries and Damages (925)	4,767	61
Employee Pensions and Benefits (926)	48,551	62
Regulatory Commission Expenses (928)	5,915	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,716	65
Rents (931)		66
Maintenance of General Plant (932)	2,128	67
Total Administrative and General Expenses	97,784	
 Total Operation and Maintenance Expenses	 462,147	

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		226,451	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,782	2
Net property tax equivalent		220,669	
Social Security		14,428	3
PSC Remainder Assessment		1,306	4
Other (specify): NONE			5
Total tax expense		236,403	

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	La Crosse			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195000	0.195000			3
County tax rate	mills		4.112120	4.112120			4
Local tax rate	mills		6.972180	6.972170			5
School tax rate	mills		9.404550	11.402850			6
Voc. school tax rate	mills		2.285070	2.285070			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		22.968920	24.967210			10
Less: state credit	mills		1.451460	1.451460			11
Net tax rate	mills		21.517460	23.515750			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.972180	6.972170			14
Combined School Tax Rate	mills		11.689620	13.687920			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.661800	20.660090			17
Total Tax Rate	mills		22.968920	24.967210			18
Ratio of Local and School Tax to Total	dec.		0.812481	0.827489			19
Total tax net of state credit	mills		21.517460	23.515750			20
Net Local and School Tax Rate	mills		17.482517	19.459023			21
Utility Plant, Jan. 1	\$	12,739,897	12,475,955	263,942			22
Materials & Supplies	\$	8,277	8,277	0			23
Subtotal	\$	12,748,174	12,484,232	263,942			24
Less: Plant Outside Limits	\$	148,565	148,565	0			25
Taxable Assets	\$	12,599,609	12,335,667	263,942			26
Assessment Ratio	dec.		1.025618	1.025618			27
Assessed Value	\$	12,922,386	12,651,682	270,704			28
Net Local & School Rate	mills		17.482517	19.459023			29
Tax Equiv. Computed for Current Year	\$	226,451	221,183	5,268			30
Tax Equivalent per 1994 PSC Report	\$	195,839					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	226,451					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 \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	791		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	298,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	299,011	0	
PUMPING PLANT			
Land and Land Rights (320)	0	35,000	12
Structures and Improvements (321)	274,530	168,107	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	45,529	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	531,207	111,694	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,639	800	20
Total Pumping Plant	808,376	361,130	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	30,668	3,525	23
Total Water Treatment Plant	30,668	3,525	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	72,086		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			791	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			298,220	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	299,011	
PUMPING PLANT				
Land and Land Rights (320)			35,000	12
Structures and Improvements (321)			442,637	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			45,529	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,930		639,971	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,439	20
Total Pumping Plant	2,930	0	1,166,576	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			34,193	23
Total Water Treatment Plant	0	0	34,193	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			72,086	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,844,345	29,722	26
Transmission and Distribution Mains (343)	6,556,478	672,459	27
Fire Mains (344)	0		28
Services (345)	1,320,565	174,922	29
Meters (346)	625,904	192,091	30
Hydrants (348)	765,897	131,712	31
Other Transmission and Distribution Plant (349)	489		32
Total Transmission and Distribution Plant	11,185,764	1,200,906	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	15,421	800	35
Computer Equipment (391.1)	51,218		36
Transportation Equipment (392)	70,045		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	34,798	878	39
Laboratory Equipment (395)	5,747		40
Power Operated Equipment (396)	50,481		41
Communication Equipment (397)	56,438		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	284,148	1,678	
Total utility plant in service directly assignable	12,607,967	1,567,239	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,607,967	1,567,239	

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)			1,874,067 26
Transmission and Distribution Mains (343)	9,194		7,219,743 27
Fire Mains (344)			0 28
Services (345)	4,181		1,491,306 29
Meters (346)	2,417		815,578 30
Hydrants (348)	979		896,630 31
Other Transmission and Distribution Plant (349)			489 32
Total Transmission and Distribution Plant	16,771	0	12,369,899
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,221 35
Computer Equipment (391.1)			51,218 36
Transportation Equipment (392)			70,045 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			35,676 39
Laboratory Equipment (395)			5,747 40
Power Operated Equipment (396)			50,481 41
Communication Equipment (397)			56,438 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	285,826
Total utility plant in service directly assignable	19,701	0	14,155,505
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,701	0	14,155,505

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	150,373	2.90%	8,648	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	150,373		8,648	
PUMPING PLANT				
Structures and Improvements (321)	108,659	3.20%	11,475	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.40%	1,002	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	196,323	4.40%	25,766	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,639	4.40%	134	15
Total Pumping Plant	307,621		38,377	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	17,881	6.00%	1,946	17
Total Water Treatment Plant	17,881		1,946	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	258,206	1.90%	35,325	19
Transmission and Distribution Mains (343)	464,729	1.30%	89,545	20
Fire Mains (344)	0			21
Services (345)	215,693	2.90%	40,772	22
Meters (346)	179,605	5.50%	39,641	23
Hydrants (348)	108,981	2.20%	18,288	24
Other Transmission and Distribution Plant (349)	486	5.00%	3	25
Total Transmission and Distribution Plant	1,227,700		223,574	

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					0	2
313					0	3
314					159,021	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	159,021	
321					120,134	8
322					0	9
323					1,002	10
324					0	11
325	2,930				219,159	12
326					0	13
327					0	14
328					2,773	15
	2,930	0	0	0	343,068	
331					0	16
332					19,827	17
	0	0	0	0	19,827	
341					0	18
342					293,531	19
343	9,194		627		545,707	20
344					0	21
345	4,181				252,284	22
346	2,417				216,829	23
348	979				126,290	24
349					489	25
	16,771	0	627	0	1,435,130	

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)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	12,232	5.80%	918	27
Computer Equipment (391.1)	40,636	26.70%	10,582	28
Transportation Equipment (392)	53,711	13.30%	9,316	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	17,135	5.80%	2,044	31
Laboratory Equipment (395)	2,880	5.80%	333	32
Power Operated Equipment (396)	50,481	7.50%	0	33
Communication Equipment (397)	41,627	12.10%	5,572	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	218,702		28,765	
Total accum. prov. directly assignable	1,922,277		301,310	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,922,277		 301,310	

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)	
390					0	26
391					13,150	27
391.1				0	51,218	28
392					63,027	29
393					0	30
394					19,179	31
395					3,213	32
396					50,481	33
397					47,199	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	247,467	
	19,701	0	627	0	2,204,513	
					0	38
	19,701	0	627	0	2,204,513	

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			44,414	44,414	1
February			42,516	42,516	2
March			43,038	43,038	3
April			51,601	51,601	4
May			77,469	77,469	5
June			60,439	60,439	6
July			80,387	80,387	7
August			76,454	76,454	8
September			69,981	69,981	9
October			55,071	55,071	10
November			43,237	43,237	11
December			45,475	45,475	12
Total for year	0	0	690,082	690,082	
Less: Measured or estimated water used in main flushing and water treatment during year				21,623	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				668,459	16
Less: Water sold				611,695	17
Losses and unaccounted for				56,764	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, 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				4,966	21
Date of maximum: 5/7/2000					22
Cause of maximum:					23
Dry weather, sprinkling started					
Minimum gallons pumped by all methods in any one day during reporting year				1,159	24
Date of minimum: 2/9/2000					25
Total KWH used for pumping for the year				1,029,874	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)	
504 VILAS STREET	6	155	18	246,700	Yes	1
504 MONICA LANE	7	160	26	459,150	Yes	2
OAK AVE N & GROVE ST	8	160	26	666,600	Yes	3
840 11TH AVE SOUTH	9	160	26	496,900	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	2WAY & GRAND VIEW BLVD	3041 EAST MAIN STREET	1867 BEAR PAW PLACE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO	AURORA	US	5
Year Installed	1986	1998	2000	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	1,000	1,500	8
Pump Motor or Standby Engine Mfr	PACO	SPECTRUM 100	KOHLER	9 10
Year Installed	1986	1998	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	120	120	170	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6	#7	#8	14
Location	VILAS ST	MONICA LN	OAK AVE & GROVE ST	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	US	US	US	18
Year Installed	1971	1972	1979	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	960	2,300	1,970	21
Pump Motor or Standby Engine Mfr	US	US	WAUKESHA	22 23
Year Installed	1971	1972	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	250	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	#9			1
Location	840 11TH AVE SOUTH			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	US			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	2,690			8
Pump Motor or Standby Engine Mfr	US			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	300			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1966	1979	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	146	139	146	6
Total capacity in gallons	600,000	600,000	750,000	7
WATER TREATMENT PLANT				8
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.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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	#4	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1996	1998		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1	119		6
Total capacity in gallons	225,000	1,100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, 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		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	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	2.000	5,774	0	390	0	5,384	1	
A	D	4.000	900	0	0	0	900	2	
M	D	4.000	11,461	14	370	0	11,105	3	
A	D	6.000	2,890	0	0	0	2,890	4	
M	D	6.000	208,509	5,624	1,791	0	212,342	5	
M	D	8.000	58,049	8,177	0	0	66,226	6	
M	D	10.000	18,572	3,170	0	0	21,742	7	
M	D	12.000	93,809	12,214	0	0	106,023	8	
M	D	16.000	17,433	173	0	0	17,606	9	
Total Within Municipality			417,397	29,372	2,551	0	444,218		
Total Utility			417,397	29,372	2,551	0	444,218		

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	1,896	2	12	0	1,886		1
M	1.000	2,360	250	27	0	2,583	460	2
M	1.250	52	0	0	0	52		3
M	1.500	158	2	0	0	160	3	4
M	2.000	100	3	1	0	102		5
M	3.000	2	0	0	0	2		6
M	4.000	20	11	0	0	31		7
M	6.000	46	7	0	0	53		8
M	8.000	14	4	0	0	18		9
M	10.000	3	0	0	0	3		10
M	12.000	1	1	0	0	2		11
Total Utility		4,652	280	40	0	4,892	463	

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	4,577	132	61	(1)	4,647	901	1
0.750	219	46	0	(6)	259	36	2
1.000	224	20	1	2	245	33	3
1.250	4	0	2	1	3	0	4
1.500	72	4	0	0	76	0	5
2.000	80	0	1	0	79	0	6
3.000	14	0	1	0	13	0	7
4.000	7	2	2	0	7	0	8
Total:	5,197	204	68	(4)	5,329	970	

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	4,435	122	2	8	0	80	4,647	1
0.750	209	23	0	1	0	26	259	2
1.000	89	128	4	11	0	13	245	3
1.250	0	3	0	0	0	0	3	4
1.500	2	66	0	6	0	2	76	5
2.000	0	56	0	16	0	7	79	6
3.000	0	6	0	3	0	4	13	7
4.000	1	3	0	3	0	0	7	8
Total:	4,736	407	6	48	0	132	5,329	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	760	60	2		818	2
Total Fire Hydrants	760	60	2	0	818	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 695
 Number of distribution system valves end of year: 1,290
 Number of distribution valves operated during year: 488

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Power for pumping and insurance expense amounts have reclassified to the correct account in the current year.
The large increase in the chemical expense account is due to the Utility using more chemicals coupled with an overall increase in chemical prices. Maintenance of wells expense is the cost of airbursting Well #9.
In 1999 the reservoirs were cleaned.
Administrative and General salaries decreased in 2000 due to the retirement of the street and utility commissioner. A percent of his salary was allocated to this account. He was replaced later in 2000 with an employee who has a lower salary than the former commissioner. This also explains the decrease in employee pensions and benefits.

Water Utility Plant in Service (Page W-08)

A booster station was capitalized in 2000. The entire cost was \$350,223 of which the Water Utility paid \$131,930 and the remainder was contributed by a developer.

Pumping and Purchased Water Statistics (Page W-12)

On 4/3/01, Carol Christnovich sent Jim Luckow an e-mail asking him to change the KWH for pumping from 114,114 to 1,029,874. PJL

Pumping & Power Equipment (Page W-15)

During the 2000 review of pump information, it was noted that booster pumps from prior years were inadvertently left off this schedule. The current year page W-15, should be all inclusive of Water Utility pumps.

Water Mains (Page W-17)

The main additions were financed as follows:
Utility financed - 2,331 '
Developer financed - 20,062
City of La Crosse/Grant financed - 6,979'

Water Services (Page W-18)

The new services were financed as follows:
Developer financed - 225
Utility financed - 28
City of La Crosse/Grant financed - 5
Customer financed - 22

The Water Utility inadvertently left off "Utility Owned Services Not In Use at End of Year" in prior years.

Meters (Page W-19)

The adjustments were due to property record corrections.

Hydrants and Distribution System Valves (Page W-20)

The number of distribution valves at the end of the year includes 140 new valves installed in 2000. If those 140 are subtracted from the total of 1,290, the utility fell short of the required half by 87. Two new Water employees have been hired since October of 2000 to help meet the valve operating requirements for 2001.
