



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Principal Office: 203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I WILLIAM BEIL of
(Person responsible for accounts)

ABBOTSFORD MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/06/2001
(Date)

ADMINISTRATOR OF PUBLIC WORKS
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Utility Address: 203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR WILLIAM BEIL
Title: ADMINISTRATOR OF PUBLIC WORKS

Office Address:
203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444

Fax Number: (715) 223 - 8891

E-mail Address: clerk@pcpros.net

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

Name: WIPFLI ULLRICH BERTELSON LLP
Title:

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

Telephone: (715) 858 - 6604

Fax Number: (715) 832 - 0475

E-mail Address: dbetthauser@wipfli.com

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

Name: MR ROBERT MORROW
Title: CHAIRMAN

Office Address:
203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 4176

Fax Number: (715) 223 - 8891

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

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

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

Date of most recent audit report: 6/22/2000

Period covered by most recent audit: 01/0199 - 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM BEIL

Title: ADMINISTRATOR OF PUBLIC WORKS

Office Address:
203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444

Fax Number: (715) 223 - 8891

E-mail Address: clerk@pcpros.net

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR ROBERT MORROW, CHAIRMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation 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)	539,003	531,546	1
Operating Expenses:			
Operation and Maintenance Expense (401)	159,170	139,504	2
Depreciation Expense (403)	130,317	127,978	3
Amortization Expense (404)	0	0	4
Taxes (408)	106,338	106,309	5
Total Operating Expenses	395,825	373,791	
Net Operating Income	143,178	157,755	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	143,178	157,755	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,086	6,004	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,086	6,004	
Total Income	144,264	163,759	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	144,264	163,759	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	174,697	174,148	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	174,697	174,148	
Net Income	(30,433)	(10,389)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	120,629	131,018	19
Balance Transferred from Income (433)	(30,433)	(10,389)	20
Miscellaneous Credits to Surplus (434)	10,720	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	100,916	120,629	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK ACCOUNTS	1,086	4
Total (Acct. 419):	1,086	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AUDIT ADJ FOR A/C RECEIVABLES AND REVENUES	10,720	8
Total (Acct. 434):	10,720	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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	539,003	0	0	0	539,003	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	539,003	0	0	0	539,003	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,336,483	6,182,417	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	761,832	648,171	2
Net Utility Plant	5,574,651	5,534,246	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	34,508	42,363	7
Total Other Property and Investments	34,508	42,363	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	73	(21,314)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	79,163	61,086	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	31,985	28,890	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	111,221	68,662	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,720,380	5,645,271	

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)	292,122	292,122	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	100,916	120,629	23
Total Proprietary Capital	393,038	412,751	
LONG-TERM DEBT			
Bonds (221)	3,166,955	3,230,724	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,166,955	3,230,724	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	25,009	35,433	28
Payables to Municipality (233)	458,525	288,669	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	34,493	37,169	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	518,027	361,271	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,642,360	1,640,525	38
Total Liabilities and Other Credits	5,720,380	5,645,271	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	6,336,483	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	6,336,483	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	761,832	0	0	0	9
Total Accumulated Provision	761,832	0	0	0	
Net Utility Plant	5,574,651	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	648,171				648,171	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	130,317				130,317	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,323				2,323	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	132,640	0	0	0	132,640	13
Debits during year						14
Book cost of plant retired	17,728				17,728	15
Cost of removal	1,251				1,251	16
Other debits (specify):						17
					0	18
Total debits	18,979	0	0	0	18,979	19
Balance End of Year	761,832	0	0	0	761,832	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.17%					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 for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	31,985	28,890 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>31,985</u>	<u>28,890</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	292,122	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>292,122</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 WATER REVENUE BONDS	06/01/1988	06/01/2008	7.70%	487,755	1
1997 WATER REVENUE BONDS	10/29/1997	10/01/2037	4.88%	2,679,200	2
Total Bonds (Account 221):				3,166,955	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	106,338	2
Charged electric department expense		3
Charged sewer department expense	944	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>107,282</u>	
Taxes paid during year:		
County, state and local taxes	102,420	6
Social Security taxes	4,210	7
PSC Remainder Assessment	652	8
Other (explain):		
NONE		9
Total payments and other debits	<u>107,282</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1988 WATER REVENUE BONDS	3,339	44,477	45,886	1,930	1
1997 WATER REVENUE BONDS	33,830	130,220	131,487	32,563	2
Subtotal	37,169	174,697	177,373	34,493	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
LINE OF CREDIT	0			0	5
Subtotal	0	0	0	0	
Total	37,169	174,697	177,373	34,493	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,640,525	0	0	0	0	1,640,525	1
Add credits during year:							
For Services	1,835					1,835	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,642,360	0	0	0	0	1,642,360	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,227,232					1,227,232	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND CASH	11,429	3
OPERATION & MAINTENANCE CASH	7,729	4
SURPLUS FUND CASH	8,833	5
SPECIAL REDEMPTION CASH	6,517	6
Total (Acct. 125):	34,508	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	79,163	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	79,163	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	458,525	19
Total (Acct. 233):	458,525	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

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	6,259,450	0	0	0	6,259,450	1
Materials and Supplies	30,437	0	0	0	30,437	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	705,001	0	0	0	705,001	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,641,442	0	0	0	1,641,442	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,943,444	0	0	0	3,943,444	
Net Operating Income	143,178	0	0	0	143,178	8
Net Operating Income as a percent of Average Net Rate Base						
	3.63%	N/A	N/A	N/A	3.63%	

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	292,122	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	110,772	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	402,894	
Net Income		
Net Income	(30,433)	5
Percent Return on Proprietary Capital	-7.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

1. The amount of \$1,227,232 reported as federal and state grants was not included in prior year report.
-

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

Per review response: general fund amounts in a/c 145 are cash shortages and expenditures paid by the general fund booked to the water utility. ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1. Audit for year ended December 31, 2000 was not completed at the time of preparing this report.

July 24, 2001

Mr. William Beil, Administrator of Public Works
Abbotsford Municipal Water Utility
203 East Birch Street
P.O. Box 589
Abbotsford, WI 54405-0589

2000 Analytical Review DWCCA-10-ELE

Dear Mr. Beil:

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 F-18, \$458,525 is reported in Account 233, Payables to Municipality, described as "due to general fund." Amounts greater than \$2,000 are to be described fully. Please provide an explanation and follow this procedure in the future.

2. The description of the \$10,720 balance in Account 434, Miscellaneous Credits to Surplus, on page F-2, line 8, indicates that this is "prior year audit adjustment." Such a description does not identify the nature of the item. Please submit a more detailed explanation of the transaction.

3. The analytical review letters concerning your 1998 and 1999 annual reports indicated that the \$2,458,592 cost of the water treatment plant during 1997 and 1998 should be allocated between Account 331, Structures and Improvements, and Account 332, Water Treatment Equipment. The review of your 2000 annual report reveals this has not been done. Because the cost of service study associated with a rate case is distorted by cost allocations which are not in compliance with the Uniform System of Accounts, we will be unable to process your next application to increase rates until a proper allocation of costs has been made. We recommend that you contact the consulting engineer for this project to determine the correct cost allocation. Please provide the journal entries allocating this amount between Account 331 and 332.

4. A schedule note to the Property Tax Equivalent schedule, Page W-7, indicates that the cost of the utility plant located in Marathon County has not been determined and the property tax equivalent has been calculated based only on the mill rates and assessment ratio for Clark County. It

FINANCIAL SECTION FOOTNOTES

2001, the original cost of the Marathon County plant should be estimated and adequate records should be maintained going forward to record additions and retirements for each county. The 2001 property tax equivalent should be based on both counties.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received from Rob Ganschow, Wipfli, 8/24/01

1. cash shortages and expenses paid by city for water utility
 2. prior year auditor adjusted a/c receivable and recording more revenue subsequent to the filing of the 1999 report.
 3. Bill Beil will provide breakdown between a/c 331 and 332.
 4. PTE will be calculated for Marathon County in future
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	532,626	1
Total Sales of Water	532,626	
Other Operating Revenues		
Forfeited Discounts (470)	1,667	2
Other Water Revenues (474)	4,710	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	6,377	
Total Operating Revenues	539,003	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	96,961	5
General Operating Expenses (680-690)	62,209	6
Total Operation and Maintenance Expenses	159,170	
Other Operating Expenses		
Depreciation Expense (403)	130,317	7
Amortization Expense (404)		8
Taxes (408)	106,338	9
Total Other Operating Expenses	236,655	
Total Operating Expenses	395,825	
NET OPERATING INCOME	143,178	

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	656	28,995	140,976	4
Commercial	116	26,254	75,876	5
Industrial	14	48,727	117,472	6
Total Metered Sales to General Customers (461)	786	103,976	334,324	
Private Fire Protection Service (462)	7		5,868	7
Public Fire Protection Service (463)	1		173,816	8
Other Sales to Public Authorities (464)	17	6,197	18,618	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	811	110,173	532,626	

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)	173,816	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)	173,816	
Forfeited Discounts (470):		
Customer late payment charges	1,667	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,667	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,854	7
Other (specify):		
SALE OF MATERIALS	411	8
HYDRANT CHARGE (BULK SALES) AND LABOR CHARGES	445	9
Total Other Water Revenues (474)	4,710	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	35,731	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	36,379	3
Chemicals (630)	3,127	4
Supplies and Expenses (640)	12,184	5
Repairs of Water Plant (650)	9,288	6
Transportation Expenses (660)	252	7
Total Plant Operation and Maintenance Expenses	96,961	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	17,794	8
Office Supplies and Expenses (681)	1,145	9
Outside Services Employed (682)	25,864	10
Insurance Expense (684)	7,140	11
Employees Pensions and Benefits (686)	10,266	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	62,209	
 Total Operation and Maintenance Expenses	159,170	

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		102,420	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		944	2
Net property tax equivalent		101,476	
Social Security		4,210	3
PSC Remainder Assessment		652	4
Other (specify): NONE			5
Total tax expense		<u>106,338</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189070				3
County tax rate	mills		7.869900				4
Local tax rate	mills		5.904500				5
School tax rate	mills		8.837620				6
Voc. school tax rate	mills		1.806320				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.607410				10
Less: state credit	mills		1.390580				11
Net tax rate	mills		23.216830				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.904500				14
Combined School Tax Rate	mills		10.643940				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.548440				17
Total Tax Rate	mills		24.607410				18
Ratio of Local and School Tax to Total	dec.		0.672498				19
Total tax net of state credit	mills		23.216830				20
Net Local and School Tax Rate	mills		15.613277				21
Utility Plant, Jan. 1	\$	6,182,417	6,182,417				22
Materials & Supplies	\$	28,890	28,890				23
Subtotal	\$	6,211,307	6,211,307				24
Less: Plant Outside Limits	\$	4,975	4,975				25
Taxable Assets	\$	6,206,332	6,206,332				26
Assessment Ratio	dec.		1.056957				27
Assessed Value	\$	6,559,826	6,559,826				28
Net Local & School Rate	mills		15.613277				29
Tax Equiv. Computed for Current Year	\$	102,420	102,420				30
Tax Equivalent per 1994 PSC Report	\$	45,903					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	102,420					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		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)	87,866		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)	256,526		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	344,392	0	
PUMPING PLANT			
Land and Land Rights (320)	216		12
Structures and Improvements (321)	249,401		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	19,229		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,664		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,318		20
Total Pumping Plant	375,828	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,548,996	7,702	23
Total Water Treatment Plant	2,548,996	7,702	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,909		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)			87,866	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)			256,526	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	344,392	
PUMPING PLANT				
Land and Land Rights (320)			216	12
Structures and Improvements (321)			249,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			19,229	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,664	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,318	20
Total Pumping Plant	0	0	375,828	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	6,500		2,550,198	23
Total Water Treatment Plant	6,500	0	2,550,198	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			58,909	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	620,622		26
Transmission and Distribution Mains (343)	1,752,443	149,249	27
Fire Mains (344)	0		28
Services (345)	122,521	11,245	29
Meters (346)	114,433	3,598	30
Hydrants (348)	151,184		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,820,112	164,092	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	47,806		34
Office Furniture and Equipment (372)	16,642		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	13,051		37
Other General Equipment (379)	15,590		38
Other Tangible Property (390)	0		39
Total General Plant	93,089	0	
Total utility plant in service directly assignable	6,182,417	171,794	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	6,182,417	171,794	

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)			620,622 26
Transmission and Distribution Mains (343)	9,685		1,892,007 27
Fire Mains (344)			0 28
Services (345)	1,393		132,373 29
Meters (346)	150		117,881 30
Hydrants (348)			151,184 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,228	0	2,972,976
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			47,806 34
Office Furniture and Equipment (372)			16,642 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			13,051 37
Other General Equipment (379)			15,590 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	93,089
Total utility plant in service directly assignable	17,728	0	6,336,483
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	17,728	0	6,336,483

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			10,924	10,924	1
February			9,491	9,491	2
March			9,936	9,936	3
April			8,602	8,602	4
May			9,752	9,752	5
June			9,925	9,925	6
July			10,174	10,174	7
August			10,358	10,358	8
September			9,346	9,346	9
October			9,134	9,134	10
November			8,992	8,992	11
December			8,741	8,741	12
Total for year	0	0	115,375	115,375	
Less: Measured or estimated water used in main flushing and water treatment during year				440	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				114,935	16
Less: Water sold				110,173	17
Losses and unaccounted for				4,762	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				465	21
Date of maximum: 1/18/2000					22
Cause of maximum:					23
Watermain Break					
Minimum gallons pumped by all methods in any one day during reporting year				156	24
Date of minimum: 12/16/2000					25
Total KWH used for pumping for the year				380,420	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #10	10	44	24	44,554	Yes	1
WELL #01	BG 273	50	24	24,219	Yes	2
WELL #02	BG 274	80	15	31,755	Yes	3
WELL #03	BG 275	42	10	23,540	Yes	4
WELL #04	BG 276	80	6	29,857	Yes	5
WELL #05	BG 277	60	12	43,304	Yes	6
WELL #06	BG 278	92	10	17,331	Yes	7
WELL #07	BG 279	73	10	12,498	Yes	8
WELL #09	BG 281	71	14	11,554	Yes	9
WELL #08	BG280	98	10	18,153	Yes	10
WELL #11	FJ571	38	18	27,818	Yes	11
WELL #12	GC 559	38	12	25,574	Yes	12

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	#10	#11	1
Location	303 S. 1ST ST.	4962 CEMETARY AVE.	4962 CEMETARY AVE.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1973	1970	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	185	250	35	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	RED JACKET	9 10
Year Installed	1973	1988	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	15	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#2	#3	14
Location	4962 CEMETARY AVE	110 W. BUTTERNUT ST.	610 E. SPRUCE ST.	15
Purpose	P	P	P	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1992	1936	1998	19
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	35	230	22	21
Pump Motor or Standby Engine Mfr	RED JACKET	GENERAL ELECTRIC	RED JACKET	22 23
Year Installed	1992	1936	1941	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	15	5	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	#4	#5	#6	1
Location	412 W. BUTTERNUT ST.	101 W. ELM ST.	510 W. HEMLOCK ST.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1958	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	20	325	20	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1948	1958	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	15	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	300 N. 2ND AVE.	520 W. HEMLOCK ST.	501 W. PINE ST.	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1979	1976	1979	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	20	20	20	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1979	1976	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	2	2	2	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	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	3
Year constructed	1905	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	97	155	6
Total capacity in gallons	188,000	400,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	310.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	13
Is water fluoridated (yes, no)?	N	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	177	860	177	0	860	1	
M	D	3.000	184	0	0	0	184	2	
M	D	4.000	3,640	0	0	0	3,640	3	
M	D	6.000	60,609	399	399	0	60,609	4	
M	D	8.000	31,144	460	460	0	31,144	5	
M	D	10.000	65	0	0	0	65	6	
M	D	12.000	17,216	2,390	2,390	0	17,216	7	
M	D	16.000	188	0	0	0	188	8	
Total Within Municipality			113,223	4,109	3,426	0	113,906		
Total Utility			113,223	4,109	3,426	0	113,906		

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	749	43	40	0	752	4	1
M	1.000	50	5	3	0	52		2
M	1.250	9	0	6	0	3	3	3
M	1.500	4	0	0	0	4		4
M	2.000	17	1	2	0	16	1	5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	11	0	0	0	11		8
Total Utility		848	49	51	0	846	8	

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)	
0.750	738	12	0	86	836	74	1
1.000	24	3	0	4	31	12	2
1.250	6	0	3	0	3	3	3
1.500	8	0	0	0	8	5	4
2.000	10	2	0	1	13	7	5
3.000	6	0	0	0	6	5	6
4.000	1	0	0	0	1	1	7
Total:	793	17	3	91	898	107	

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)	
0.750	678	85	6	11	0	56	836	1
1.000	1	18	3	4	0	5	31	2
1.250	0	3	0	0	0	0	3	3
1.500	0	3	1	1	3	0	8	4
2.000	0	6	3	3	0	1	13	5
3.000	0	3	2	1	0	0	6	6
4.000	0	0	0	1	0	0	1	7
Total:	679	118	15	21	3	62	898	

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	5				5	1
Within Municipality	143				143	2
Total Fire Hydrants	148	0	0	0	148	
Flushing Hydrants						
	8				8	3
Total Flushing Hydrants	8	0	0	0	8	

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:	150
Number of distribution system valves end of year:	350
Number of distribution valves operated during year:	257

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

1. A/C #620 increase includes \$4,643 for LP gas.
 2. A/C #650 increase includes municipal charges for use of equipment and materials to repair water leaks.
 3. A/C #680 increase is attributable to increase in rate of pay and additional personnel.
 4. A/C #682 increase is related to \$12,822 for drilling test well during 1999 and not previously included.
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Property Tax Equivalent (Water) (Page W-07)

1. Property tax equivalent is calculated using the mill rates and assessment ratio related to Clark County applied to the total utility plant. However, part of the utility plant is included in Marathon County and that cost has not been determined. Therefore, no property tax equivalent has been calculated using the mill rates and assessment ratio of Marathon County.
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Water Mains (Page W-15)

1. Main additions were financed by utility resources.
-

Water Services (Page W-16)

1. New services were financed by utility resources and contributions in aid of construction from customers.
-

Meters (Page W-17)

1. Adjustment to meters is related to rebuilt meters on hand at 12/31/99 and not reported as being in stock.
 2. Adjustment was also made to have meter count agree to billing information as of 12/31/00.
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