



3014 (02-09-04)

ANNUAL REPORT

OF

Name: STANLEY MUNICIPAL WATER WORKS

Principal Office: P.O. BOX 155
STANLEY, WI 54768

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: STANLEY MUNICIPAL WATER WORKS

Utility Address: P.O. BOX 155
STANLEY, WI 54768

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DIANE ZAIS

Title: CITY CLERK-TREASURER

Office Address:

P.O. BOX 155
STANLEY, WI 54768

Telephone: (715) 644 - 5758

Fax Number: (715) 644 - 5705

E-mail Address:

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

Name: MS CHERYL PUHL CPA

Title:

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address: cpuhl@virchowkrause.com

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

Name: MR RON HOVERSON

Title: CHAIR, UTILITY COMMITTEE

Office Address:

P.O. BOX 155
STANLEY, WI 54768

Telephone: (715) 644 - 5758

Fax Number: (715) 644 - 5705

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: VIRCHOW KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
205 E. GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/24/2000

Period covered by most recent audit: THE YEAR ENDED 12-31-99

Names and titles of utility management including manager or superintendent:

Name: MR GENE HODOWANIC

Title: PUBLIC WORKS DIRECTOR

Office Address:
P.O. BOX 155
STANLEY, WI 54768

Telephone: (715) 644 - 5758

Fax Number: (715) 644 - 5705

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- DEAN BOIE
- RON HOLVERSON
- JOHN KESSENICH
- DEAN WITT

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)	345,196	230,769	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	137,125	171,059	2
Depreciation Expense (403)	72,732	61,171	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	53,465	53,492	5
Total Operating Expenses	263,322	285,722	
Net Operating Income	81,874	(54,953)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	81,874	(54,953)	
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)	9,090	22,162	10
Miscellaneous Nonoperating Income (421)	84,304	0	11
Total Other Income	93,394	22,162	
Total Income	175,268	(32,791)	
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	175,268	(32,791)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	92,248	7,687	14
Amortization of Debt Discount and Expense (428)	4,783	398	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	220	279	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	97,251	8,364	
Net Income	78,017	(41,155)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(21,018)	20,137	20
Balance Transferred from Income (433)	78,017	(41,155)	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)	56,999	(21,018)	

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	9,090	5
Total (Acct. 419):	9,090	
Miscellaneous Nonoperating Income (421):		
MINIMUM REVENUE GUARANTEE FROM STANLEY CORRECTIONAL PROPERTIES	84,304	6
Total (Acct. 421):	84,304	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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 & 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	345,196	0	0	0	345,196	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	345,196	0	0	0	345,196	

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	48,577		48,577	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	3,694		3,694	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	52,271	0	52,271	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,834,984	3,669,238	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	562,926	490,409	2
Net Utility Plant	3,272,058	3,178,829	
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)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	146,987	344,530	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	71,125	45,231	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)	14,504	14,595	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	232,616	404,356	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	40,651	45,434	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	40,651	45,434	
Total Assets and Other Debits	3,545,325	3,628,619	

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)	43,012	43,012	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	56,999	(21,018)	23
Total Proprietary Capital	100,011	21,994	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	643,865	808,551	25
Other Long-Term Debt (224)	1,387,200	1,387,200	26
Total Long-Term Debt	2,031,065	2,195,751	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,265	5,986	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	46,124	46,124	32
Other Current and Accrued Liabilities (238)	1,898	1,839	33
Total Current and Accrued Liabilities	53,287	53,949	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,360,962	1,356,925	41
Total Liabilities and Other Credits	3,545,325	3,628,619	

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)	3,725,279	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)	109,705				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,834,984	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	562,926	0	0	0	10
Total Accumulated Provision	562,926	0	0	0	
Net Utility Plant	3,272,058	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	490,409				490,409	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,732				72,732	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,064				1,064	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	73,796	0	0	0	73,796	13
Debits during year						14
Book cost of plant retired	1,279				1,279	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,279	0	0	0	1,279	19
Balance End of Year	562,926	0	0	0	562,926	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,504	14,595
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,504	14,595

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 WATER AND SEWER REVENUE BANS	4,783	427	40,651	1
Total			<u><u>40,651</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	43,012	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>43,012</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PAYABLE TO MUNICIPALITY FOR PRIOR YEAR'S E	00/00/0000	00/00/0000	0.00%	640,100	1
1993 GENERAL OBLIGATION REFUNDING BONDS	12/14/1993	12/01/2003	3.70%	3,765	2
Total for Account 223				643,865	
Other Long-Term Debt (224)					
1999 WATER AND SEWER REVENUE BANS	07/01/1999	07/01/2001	6.65%	1,387,200	3
Total for Account 224				1,387,200	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	53,466	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>53,466</u>	
Taxes paid during year:		
County, state and local taxes	49,345	6
Social Security taxes	3,838	7
PSC Remainder Assessment	283	8
Other (explain):		
NONE		9
Total payments and other debits	<u>53,466</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 GENERAL OBLIGATION BONDS	0	220	220	0	2
Subtotal	0	220	220	0	
Other Long-Term Debt (224)					
1999 WATER AND SEWER REVENUE BANS	46,124	92,248	92,248	46,124	3
Subtotal	46,124	92,248	92,248	46,124	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	46,124	92,468	92,468	46,124	

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	1,356,925	0	0	0	0	1,356,925	1
Add credits during year:							
For Services	4,037					4,037	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,360,962	0	0	0	0	1,360,962	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	71,125	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	71,125	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	3,696,008	0	0	0	3,696,008	1
Materials and Supplies	14,549	0	0	0	14,549	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	526,667	0	0	0	526,667	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,358,943	0	0	0	1,358,943	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,824,947	0	0	0	1,824,947	
Net Operating Income	81,874	0	0	0	81,874	8
Net Operating Income as a percent of Average Net Rate Base						
	4.49%	N/A	N/A	N/A	4.49%	

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	43,012	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,990	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	61,002	
Net Income		
Net Income	78,017	5
 Percent Return on Proprietary Capital	 127.89%	

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.

Increased water rates were in effect for the last half of 2000, generating approximately \$100,000 in additional sales revenue.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Application for increase in rates with a final decision on May 17, 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Per July 1, 1999 Guaranty agreement by Stanley Correctional Properties, LLC in favor of the City of Stanley, WI, the water utility received \$84,304 of revenues for the six month period 6/1/00 to 11/30/00, in addition to the amount billed for water actually consumed by the facility. (Included at page W-2)

Net Utility Plant (Page F-07)

Contruction work in progress is related to work done to determine a site for a new well.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Stanley
Stanley, Wisconsin

We have compiled the accompanying PSC Report of the Stanley Municipal Water Works, an enterprise fund of the City of Stanley, as of December 31, 2000, in accordance with Statement 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 Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

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

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 14, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 20, 2001

Ms. Diane Zais, City Clerk-Treasurer
Stanley Municipal Waterworks
P.O. Box 155
Stanley, WI 54768-0155

2000 Analytical Review DWCCA-5670-PJL

Dear Ms. Zais:

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.

We have enclosed our copy of the Public Fire Protection Service charge calculation, prorated between the old rate (times 5 months) and the new rate (times 7 months) effective June 1, 2000. The difference between our calculation and the amount reported in Other Revenues (Water), page W-4, is \$13,651. Please adjust your 2001 Public Fire Protection Service charge to include the \$13,651 overcharged in 2000. Please follow our procedure for calculating the charge in the future.

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

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\5670.doc

Enclosures

Response letter received 1/2/02:

Cheryl Puhl of VK explained that the utility actually put rates in effect July 1st. Kathy B. called utility & spoke with Diane Zais who confirmed that they read meters June 1st. I spoke with Cheryl at VK & instructed her to adjust 2001 report.

PJL

On 1/16/02 Kristy of VK called Kathy Butzlaff for clarification after which

FINANCIAL SECTION FOOTNOTES

she agreed tht the adjustment would be made to the 2001 report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	341,865	1
Total Sales of Water	341,865	
Other Operating Revenues		
Forfeited Discounts (470)	715	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,616	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,331	
Total Operating Revenues	345,196	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,334	8
Pumping Expenses (620-625)	15,171	9
Water Treatment Expenses (630-635)	63,129	10
Transmission and Distribution Expenses (640-655)	22,173	11
Customer Accounts Expenses (901-904)	2,033	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	33,285	14
Total Operation and Maintenance Expenses	137,125	
Other Operating Expenses		
Depreciation Expense (403)	72,732	15
Amortization Expense (404-407)		16
Taxes (408)	53,465	17
Total Other Operating Expenses	126,197	
Total Operating Expenses	263,322	
NET OPERATING INCOME	81,874	

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	703	24,642	117,984	4
Commercial	115	13,652	44,433	5
Industrial	11	13,283	38,405	6
Total Metered Sales to General Customers (461)	829	51,577	200,822	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		128,219	8
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)	21	4,292	12,824	9
Sales for Resale (466)				
Interdepartmental Sales (467)			0	11
Total Sales of Water				
	851	55,869	341,865	

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)	128,219	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)	128,219	
Forfeited Discounts (470):		
Customer late payment charges	715	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	715	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,616	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,616	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	1,334	4
Total Source of Supply Expenses	1,334	
 PUMPING EXPENSES		
Operation Labor (620)	1,660	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,954	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	3,557	9
Total Pumping Expenses	15,171	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	17,344	10
Chemicals (631)	29,339	11
Operation Supplies and Expenses (632)	7,040	12
Maintenance of Water Treatment Plant (635)	9,406	13
Total Water Treatment Expenses	63,129	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	200	14
Operation Supplies and Expenses (641)	2,156	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,933	16
Maintenance of Mains (651)	3,974	17
Maintenance of Services (652)	779	18
Maintenance of Meters (653)	5,721	19
Maintenance of Hydrants (654)	3,410	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	22,173	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,749	22
Accounting and Collecting Labor (902)	210	23
Supplies and Expenses (903)	74	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	2,033	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,724	27
Office Supplies and Expenses (921)	984	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,834	30
Property Insurance (924)	3,901	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	15,517	33
Regulatory Commission Expenses (928)	1,393	34
Miscellaneous General Expenses (930)	2,164	35
Transportation Expenses (933)	1,275	36
Maintenance of General Plant (935)	493	37
Total Administrative and General Expenses	33,285	
 Total Operation and Maintenance Expenses	 137,125	

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		49,861	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		517	2
Net property tax equivalent		49,344	
Social Security		3,838	3
PSC Remainder Assessment		283	4
Other (specify): NONE			5
Total tax expense		<u>53,465</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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.267000				3
County tax rate	mills		4.998000				4
Local tax rate	mills		7.198000				5
School tax rate	mills		4.450000				6
Voc. school tax rate	mills		2.338000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.251000				10
Less: state credit	mills		1.087000				11
Net tax rate	mills		18.164000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.198000				14
Combined School Tax Rate	mills		6.788000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.986000				17
Total Tax Rate	mills		19.251000				18
Ratio of Local and School Tax to Total	dec.		0.726508				19
Total tax net of state credit	mills		18.164000				20
Net Local and School Tax Rate	mills		13.196286				21
Utility Plant, Jan. 1	\$	3,669,240	3,669,240				22
Materials & Supplies	\$	14,595	14,595				23
Subtotal	\$	3,683,835	3,683,835				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,683,835	3,683,835				26
Assessment Ratio	dec.		0.748880				27
Assessed Value	\$	2,758,750	2,758,750				28
Net Local & School Rate	mills		13.196286				29
Tax Equiv. Computed for Current Year	\$	36,405	36,405				30
Tax Equivalent per 1994 PSC Report	\$	49,861					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	49,861					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	6,287		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)	26,326		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	32,613	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	36,827	2,750	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,231		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	94,058	2,750	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	96,615		22
Water Treatment Equipment (332)	167,510		23
Total Water Treatment Plant	264,125	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)			6,287 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)			26,326 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	32,613
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			39,577 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			57,231 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	96,808
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			96,615 22
Water Treatment Equipment (332)			167,510 23
Total Water Treatment Plant	0	0	264,125
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	760,549		26
Transmission and Distribution Mains (343)	1,883,423	42,689	27
Fire Mains (344)	0		28
Services (345)	272,209	7,962	29
Meters (346)	104,511	4,191	30
Hydrants (348)	191,179	2,228	31
Other Transmission and Distribution Plant (349)	1,507		32
Total Transmission and Distribution Plant	3,213,378	57,070	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	2,145		34
Office Furniture and Equipment (391)	2,160		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	38,216		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,728		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	675		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	13,640		44
Other Tangible Property (399)	0		45
Total General Plant	62,564	0	
Total utility plant in service directly assignable	3,666,738	59,820	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,666,738	59,820	

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)			760,549 26
Transmission and Distribution Mains (343)			1,926,112 27
Fire Mains (344)			0 28
Services (345)	592		279,579 29
Meters (346)	687		108,015 30
Hydrants (348)			193,407 31
Other Transmission and Distribution Plant (349)			1,507 32
Total Transmission and Distribution Plant	1,279	0	3,269,169
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			2,145 34
Office Furniture and Equipment (391)			2,160 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			38,216 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			5,728 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			675 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			13,640 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	62,564
Total utility plant in service directly assignable	1,279	0	3,725,279
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,279	0	3,725,279

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			6,713	6,713	1
February			6,481	6,481	2
March			6,519	6,519	3
April			6,552	6,552	4
May			7,627	7,627	5
June			6,745	6,745	6
July			6,616	6,616	7
August			7,223	7,223	8
September			7,069	7,069	9
October			6,941	6,941	10
November			6,065	6,065	11
December			6,357	6,357	12
Total for year	0	0	80,908	80,908	
Less: Measured or estimated water used in main flushing and water treatment during year				9,022	13
Less: Other utility use				1,595	14
Other utility use explanation:					15
New Construction Flushing, Meter Testing, Cleaning Tanks, etc.					
Water pumped into distribution system				70,291	16
Less: Water sold				55,869	17
Losses and unaccounted for				14,422	18
Percent unaccounted for to the nearest whole percent (%)				21%	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				474	21
Date of maximum: 12/16/2000					22
Cause of maximum:					23
Fire line broke.					
Minimum gallons pumped by all methods in any one day during reporting year				14	24
Date of minimum: 6/25/2000					25
Total KWH used for pumping for the year				136,579	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)	
CHURCH & MCKNIGHT STREET	#2	92	10	504,000	Yes	1
CHURCH & MCKNIGHT STREET	#3	94	16	490,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	JRCH & MCKNIGHT STREET			2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE, NW	LAYNE, NW		5
Year Installed	1994	1963		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	450	450		8
Pump Motor or Standby Engine Mfr	US	US		10
Year Installed	1994	1963		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		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	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1983	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	101	143	6
Total capacity in gallons	250,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5610	0.5610	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	120	0	0	0	120	1
M	D	4.000	14,710	0	0	0	14,710	2
M	D	6.000	23,369	0	0	0	23,369	3
M	D	8.000	47,751	0	0	0	47,751	4
M	D	10.000	3,539	0	0	0	3,539	5
M	S	10.000	750	0	0	0	750	6
M	D	12.000	9,205	0	0	0	9,205	7
M	D	16.000	75	0	0	0	75	8
Total Within Municipality			99,519	0	0	0	99,519	
Total Utility			99,519	0	0	0	99,519	

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	513	0	0	0	513		1
P	1.000	1	0	0	0	1		2
M	1.000	367	4	1	0	370		3
M	1.250	9	0	0	0	9		4
M	1.500	12	0	0	0	12		5
M	2.000	10	0	0	0	10		6
M	3.000	2	0	1	0	1		7
M	4.000	3	0	0	0	3		8
M	6.000	2	0	0	0	2		9
M	8.000	1	0	0	0	1		10
Total Utility		920	4	2	0	922	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	867	11	4	0	874	71	1
0.750	1	0	0	0	1	0	2
1.000	15	0	1	0	14	2	3
1.250	5	0	0	0	5	0	4
1.500	7	0	1	0	6	2	5
2.000	8	1	0	0	9	2	6
3.000	4	0	0	0	4	2	7
4.000	3	0	0	0	3	1	8
6.000	2	0	0	0	2	2	9
10.000	1	0	0	0	1	0	10
Total:	913	12	6	0	919	82	

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	724	93	4	10	0	43	874	1
0.750	0	0	1	0	0	0	1	2
1.000	0	5	1	6	0	2	14	3
1.250	0	4	0	1	0	0	5	4
1.500	0	3	1	0	0	2	6	5
2.000	0	2	3	4	0	0	9	6
3.000	0	3	0	1	0	0	4	7
4.000	0	1	1	0	1	0	3	8
6.000	0	0	0	0	2	0	2	9
10.000	0	0	1	0	0	0	1	10
Total:	724	111	12	22	3	47	919	

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	135				135	2
Total Fire Hydrants	135	0	0	0	135	
Flushing Hydrants						
	13				13	3
Total Flushing Hydrants	13	0	0	0	13	

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:	143
Number of distribution system valves end of year:	398
Number of distribution valves operated during year:	394

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The decrease in account 625, Maintenance of Pumping Plant of \$26,204 from the prior year is due to major well repairs in 1999, and no such repairs in 2000.

The decrease in account 935, Maintenance of General Plant is due to the removal of an underground fuel tank in 1999, with no such expenses in 2000.

Water Utility Plant in Service (Page W-08)

Mains and hydrants were added in prior year. However, more costs were incurred in the current year which were allocated to these accounts.

Water Services (Page W-16)

ADDITIONS WERE FINANCED BY CUSTOMER CONTRIBUTIONS.
