



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MANAWA MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 248
MANAWA, WI 54949

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MANAWA MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 248
MANAWA, WI 54949

When was utility organized? 3/1/1949

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS HASS CHERYL
Title: CLERK-TREASURER

Office Address:
P.O. BOX 248
MANAWA, WI 54949

Telephone: (920) 596 - 2577

Fax Number: (920) 596 - 3081

E-mail Address: wcedc@manawa.org

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

Name: CLIFTON GUNDERSON LLP
Title:

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

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

Name: MR JAMES RILL
Title: CHAIRMAN OF IMPROVEMENTS & SERVICES

Office Address:
101 S. BRIDGE ST.
MANAWA, WI 54949

Telephone: (920) 596 - 2577

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: CLIFTON GUNDERSON LLP

Title:

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

Date of most recent audit report: 3/8/2001

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR JAEGER FRANKLIN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
P.O. BOX 248
MANAWA, WI 54949

Telephone: (920) 596 - 2577

Fax Number:

E-mail Address:

Name of utility commission/committee: STREETS & IMPROVEMENTS COMMITTEE

Names of members of utility commission/committee:

- MS MARY CRAIG
- MR BEN FERG
- MS DAWN JONES
- MR JAMES RILL

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)	221,285	221,759	1
Operating Expenses:			
Operation and Maintenance Expense (401)	90,023	84,218	2
Depreciation Expense (403)	67,696	66,381	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,345	71,973	5
Total Operating Expenses	162,064	222,572	
Net Operating Income	59,221	(813)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	59,221	(813)	
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)	2,340	977	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,340	977	
Total Income	61,561	164	
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	61,561	164	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	82,182	82,885	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	82,182	82,885	
Net Income	(20,621)	(82,721)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	100,233	115,276	19
Balance Transferred from Income (433)	(20,621)	(82,721)	20
Miscellaneous Credits to Surplus (434)	0	67,678	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)	79,612	100,233	

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 INCOME	2,340	4
Total (Acct. 419):	2,340	
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):		
NONE		8
Total (Acct. 434):	0	
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	221,285	0	0	0	221,285	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	221,285	0	0	0	221,285	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,286,788	3,038,976	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	195,203	277,108	2
Net Utility Plant	3,091,585	2,761,868	
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)	90,068	112,549	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,725	39,479	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)	10,102	10,102	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	139,895	162,130	
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	3,231,480	2,923,998	

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)	593,188	201,323	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	79,612	100,233	23
Total Proprietary Capital	672,800	301,556	
LONG-TERM DEBT			
Bonds (221)	1,638,600	1,653,100	24
Advances from Municipality (223)	164,565	214,946	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,803,165	1,868,046	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,180	950	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,665	13,776	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	15,845	14,726	
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)	739,670	739,670	38
Total Liabilities and Other Credits	3,231,480	2,923,998	

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)	3,281,388	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)	5,400				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,286,788	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	195,203	0	0	0	9
Total Accumulated Provision	195,203	0	0	0	
Net Utility Plant	3,091,585	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	277,108				277,108	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	67,696				67,696	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	659				659	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
METERS SOLD IN SAME YR PURC	337				337	12
Total credits	68,692	0	0	0	68,692	13
Debits during year						14
Book cost of plant retired	150,597				150,597	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	150,597	0	0	0	150,597	19
Balance End of Year	195,203	0	0	0	195,203	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,102	10,102
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>10,102</u>	<u>10,102</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				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	201,323	1
Changes during year (explain):		
PAID FOR BY TIF FUND	264,406	2
PAID FOR BY GENERAL FUND	69,589	3
PAID FOR BY CONTRACTORS	57,870	4
Balance end of year	<u>593,188</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)	
1997 REVENUE BONDS	08/15/1997	11/01/2036	5.25%	1,638,600	1
Total Bonds (Account 221):				1,638,600	

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)					
VARIOUS ADVANCES	01/01/1997	01/01/2001	0.00%	164,565	1
Total for Account 223				164,565	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,345	2
Charged electric department expense		3
Charged sewer department expense	289	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>4,634</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	4,347	7
PSC Remainder Assessment	287	8
Other (explain):		
NONE		9
Total payments and other debits	<u>4,634</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)					
1997 Revenue Bonds	13,776	82,182	82,293	13,665	1
Subtotal	13,776	82,182	82,293	13,665	
Advances from Municipality (223)					
Various	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,776	82,182	82,293	13,665	

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	739,670	0	0	0	0	739,670	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	739,670	0	0	0	0	739,670	
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	39,725	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	39,725	
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	3,157,482	0	0	0	3,157,482	1
Materials and Supplies	10,102	0	0	0	10,102	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	236,155	0	0	0	236,155	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	739,670	0	0	0	739,670	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,191,759	0	0	0	2,191,759	
Net Operating Income	59,221	0	0	0	59,221	8
Net Operating Income as a percent of Average Net Rate Base						
	2.70%	N/A	N/A	N/A	2.70%	

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	397,255	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	89,922	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	487,177	
Net Income		
Net Income	(20,621)	5
Percent Return on Proprietary Capital	-4.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

August 16, 2001

Ms. Cheryl Hass, Clerk Treasurer
Manawa Municipal Water Utility
P.O. Box 248
Manawa, WI 54949-0248

2000 Analytical Review DWCCA-3300-PJL

Dear Ms. Hass:

Thank you for your response to our letter of June 22, 2001, concerning the analytical review of your 2000 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following items need further clarification before we can complete this analytical review. The items are numbered from our previous letter.

1 & 2. Please submit copies of the adjusting journal entries which will be recorded during 2001 to reverse the excess retirement costs recorded during 2000 for both mains and hydrants. Supporting computations should be provided in your response.

3. Please adjust Accounts 200 and 271 of your 2001 annual report to correct the entry which recorded the contributions by contractors in Account 200.

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) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 AR review letters\3300.doc

Response received 8/29/01:

-----Original Message-----

From: Cathy Ottman [mailto:cathyottman@cliftoncpa.com]
Sent: Wednesday, August 29, 2001 10:56 AM
To: Leegep@psc.state.wi.us
Subject: City of Manawa #3300

In response to your letter dated August 16, 2001 regarding the 2000

FINANCIAL SECTION FOOTNOTES

analytical review for the City of Manawa we have the following comments.

1 & 2) Here is a copy of the adjusting journal entry that will be recorded during 2001 to reverse the excess retirement costs recorded during 2000 for both mains and hydrants.

51-00-13480 Mains \$27,317 (Average cost \$18.52 x 1475 ft retired)

51-00-19110 Accumulated depreciation \$27,317

51-00-13480 Hydrants \$1,590 (Average cost \$265 x 6 hydrants retired)

51-00-19110 Accumulated depreciation \$1,590

3) The following entry will be recorded during 2001 to correct accounts 200 and 271.

51-00-32005 Contributions pd by municipality \$60,393

51-00-32710 Contributions in aid of construction \$60,393

Thank you for your cooperation in correcting these matters.

Sincerely,

Cathy J. Ottman, CPA
Clifton Gunderson LLP
P.O. Box 106
Stevens Point, WI 54481
Phone: (715) 344-4984
Fax: (715) 344-8544
cathyottman@cliftoncpa.com

Fax: (715) 344-8544
Email: cathyottman@cliftoncpa.com

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contract Operations (Page iv)

-----Original Message-----

From: Cathy Ottman [mailto:cathyottman@cliftoncpa.com]
Sent: Tuesday, July 10, 2001 10:50 AM
To: Leegep@psc.state.wi.us
Subject: City of Manawa

We received the letter dated June 22, 2001 for the City of Manawa (DWCCA-3300-PJL). In response to your questions we list the following explanations:

1. and 2. The City does not maintain detail asset records, thus, disposal amounts are estimated. The estimate is based on the current cost for actual acquisition and installation. The City will change their estimates for future years and base them on average costs as you have calculated in your letter.

3. The contributions by contractors for the water mains and services were mistakenly put into the capital paid in by municipality on page F-12.

4. The City will adjust for the overcharge during 2001 and will follow your procedure for calculating the charge in the future.

If you have any further questions, please feel free to contact me. Thank you.

Sincerely,
Cathy Ottman

Cathy J. Ottman, CPA
Clifton Gunderson LLP
P.O. Box 106
Stevens Point, WI 54481
Phone: (800) 236-0680
Fax: (715) 344-8544
Email: cathyottman@cliftoncpa.com

August 16, 2001

Ms. Cheryl Hass, Clerk Treasurer
Manawa Municipal Water Utility
P.O. Box 248
Manawa, WI 54949-0248

2000 Analytical Review DWCCA-3300-PJL

Dear Ms. Hass:

Thank you for your response to our letter of June 22, 2001, concerning the analytical review of your 2000 annual report. Your answers have been

FINANCIAL SECTION FOOTNOTES

helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following items need further clarification before we can complete this analytical review. The items are numbered from our previous letter.

1 & 2. Please submit copies of the adjusting journal entries which will be recorded during 2001 to reverse the excess retirement costs recorded during 2000 for both mains and hydrants. Supporting computations should be provided in your response.

3. Please adjust Accounts 200 and 271 of your 2001 annual report to correct the entry which recorded the contributions by contractors in Account 200.

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) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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-----Original Message-----
From: Cathy Ottman [mailto:cathyottman@cliftoncpa.com]
Sent: Wednesday, August 29, 2001 10:56 AM
To: Leegep@psc.state.wi.us
Subject: City of Manawa #3300

In response to your letter dated August 16, 2001 regarding the 2000 analytical review for the City of Manawa we have the following comments.

1 & 2) Here is a copy of the adjusting journal entry that will be recorded during 2001 to reverse the excess retirement costs recorded during 2000 for both mains and hydrants.

51-00-13480 Mains	\$27,317	(Average cost \$18.52 x 1475 ft retired)
51-00-19110 Accumulated depreciation	\$27,317	
51-00-13480 Hydrants	\$1,590	(Average cost \$265 x 6 hydrants retired)
51-00-19110 Accumulated depreciation	\$1,590	

FINANCIAL SECTION FOOTNOTES

3) The following entry will be recorded during 2001 to correct accounts 200 and 271.

51-00-32005 Contributions pd by municipality \$60,393
51-00-32710 Contributions in aid of construction
\$60,393

Thank you for your cooperation in correcting these matters.

Sincerely,

Cathy J. Ottman, CPA
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P.O. Box 106
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Email: cathyottman@cliftoncpa.com

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2001

Ms. Cheryl Hass, Clerk Treasurer
Manawa Municipal Water Utility
P.O. Box 248
Manawa, WI 54949-0248

2000 Analytical Review DWCCA-3300-PJL

Dear Ms. Hass:

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. Please explain the relatively high retirement cost for mains of \$89.83 per foot, compared to the average cost per foot of \$18.52 at January 1, 2000, as indicated below. If these were relatively older pipes, the original installed cost would be even less than the January 1, 2000, average of \$18.52 per foot.

Number of feet retired on page W-15, column F 1,475
Dollars retired on page W-8, line 27, column E \$132,500
Average cost per foot for 2000 main retirements \$89.83

Total number of feet at Jan. 1, 2000 on page W-15, column D 61,225
Balance in Account 343 at Jan. 1, 2000 on page W-8, line 27, column B \$1,133,986
Average cost per foot for all mains in service at Jan. 1, 2000 \$18.52

2. Please explain the relatively high retirement cost for hydrants of \$2,800 each, compared to the average cost per hydrant of \$265 at January 1, 2000, as indicated below. If these were relatively older hydrants, the original installed cost would be even less than the January 1, 2000, average of \$265 each. However, if these were new hydrants damaged in automobile accidents, a higher original cost is justifiable.

Number of hydrants retired on page W-18, column D 6
Dollars retired on page W-8, line 31, column E \$16,800
Average cost per unit for 2000 hydrant retirements \$2,800

Total number of hydrants at Jan. 1, 2000 on page W-18, column B 113
Balance in Account 348 at Jan. 1, 2000 on page W-8, line 31, column B \$29,976
Average cost per unit for all hydrants in service at Jan. 1, 2000 \$265

FINANCIAL SECTION FOOTNOTES

3. Please explain why there are no contributions reported in Account 271 on page F-17 for the water mains and water services described in the footnotes for pages W-15 and W-16 as contributions by contractors.

4. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$9,718 (see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$8,659 for that year. Please adjust your 2001 Public Fire Protection Service charge to account for the total \$18,377 overcharge from 2000 and 1999. Please follow our procedure for calculating the charge in the future.

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) 267-9198. 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 leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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Enclosure

Reply received 7/10/01, see next page.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	219,807	1
Total Sales of Water	219,807	
Other Operating Revenues		
Forfeited Discounts (470)	462	2
Other Water Revenues (474)	1,016	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,478	
Total Operating Revenues	221,285	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	59,645	5
General Operating Expenses (680-690)	30,378	6
Total Operation and Maintenance Expenses	90,023	
Other Operating Expenses		
Depreciation Expense (403)	67,696	7
Amortization Expense (404)		8
Taxes (408)	4,345	9
Total Other Operating Expenses	72,041	
Total Operating Expenses	162,064	
NET OPERATING INCOME	59,221	

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	438	21,057	85,834	4
Commercial	63	12,007	29,440	5
Industrial	16	11,459	26,298	6
Total Metered Sales to General Customers (461)	517	44,523	141,572	
Private Fire Protection Service (462)	1		1,162	7
Public Fire Protection Service (463)	1		68,379	8
Other Sales to Public Authorities (464)	11	3,147	8,694	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	530	47,670	219,807	

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)	68,379	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)	68,379	
Forfeited Discounts (470):		
Customer late payment charges	462	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	462	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,016	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,016	
Amortization of Construction Grants (475):		
NONE		9
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)	24,582	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,767	3
Chemicals (630)	2,653	4
Supplies and Expenses (640)	4,705	5
Repairs of Water Plant (650)	14,284	6
Transportation Expenses (660)	654	7
Total Plant Operation and Maintenance Expenses	59,645	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,826	8
Office Supplies and Expenses (681)	2,301	9
Outside Services Employed (682)	2,668	10
Insurance Expense (684)	2,026	11
Employees Pensions and Benefits (686)	13,029	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,528	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	30,378	
 Total Operation and Maintenance Expenses	90,023	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		289	2
Net property tax equivalent		(289)	
Social Security		4,347	3
PSC Remainder Assessment		287	4
Other (specify): NONE			5
Total tax expense		<u>4,345</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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208595				3
County tax rate	mills		5.748428				4
Local tax rate	mills		10.941954				5
School tax rate	mills		11.975418				6
Voc. school tax rate	mills		1.934369				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.808764				10
Less: state credit	mills		1.457450				11
Net tax rate	mills		29.351314				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.941954				14
Combined School Tax Rate	mills		13.909787				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.851741				17
Total Tax Rate	mills		30.808764				18
Ratio of Local and School Tax to Total	dec.		0.806645				19
Total tax net of state credit	mills		29.351314				20
Net Local and School Tax Rate	mills		23.676096				21
Utility Plant, Jan. 1	\$	3,038,976	3,038,976				22
Materials & Supplies	\$	10,102	10,102				23
Subtotal	\$	3,049,078	3,049,078				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,049,078	3,049,078				26
Assessment Ratio	dec.		0.958794				27
Assessed Value	\$	2,923,438	2,923,438				28
Net Local & School Rate	mills		23.676096				29
Tax Equiv. Computed for Current Year	\$	69,216	69,216				30
Tax Equivalent per 1994 PSC Report	\$	25,290					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	250		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	27,320		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)	337,612		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	364,932	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	190,323		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	520,089		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,212		20
Total Pumping Plant	713,624	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,934		23
Total Water Treatment Plant	18,934	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,300		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)		250	250	1
Franchises and Consents (302)		(250)	0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			27,320	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)			337,612	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	364,932	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			190,323	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			520,089	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,212	20
Total Pumping Plant	0	0	713,624	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,934	23
Total Water Treatment Plant	0	0	18,934	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,300	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)	671,910		26
Transmission and Distribution Mains (343)	1,133,986	357,353	27
Fire Mains (344)	0		28
Services (345)	50,465	5,764	29
Meters (346)	25,419	1,908	30
Hydrants (348)	29,976	28,747	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,917,056	393,772	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	10,351		37
Other General Equipment (379)	8,429	4,637	38
Other Tangible Property (390)	0		39
Total General Plant	18,780	4,637	
Total utility plant in service directly assignable	3,033,576	398,409	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,033,576	398,409	

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)			671,910 26
Transmission and Distribution Mains (343)	132,500		1,358,839 27
Fire Mains (344)			0 28
Services (345)	960		55,269 29
Meters (346)	337		26,990 30
Hydrants (348)	16,800		41,923 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	150,597	0	2,160,231
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			10,351 37
Other General Equipment (379)			13,066 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	23,417
Total utility plant in service directly assignable	150,597	0	3,281,388
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	150,597	0	3,281,388

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			5,406	5,406	1
February			4,152	4,152	2
March			4,395	4,395	3
April			4,121	4,121	4
May			4,841	4,841	5
June			4,546	4,546	6
July			5,027	5,027	7
August			5,190	5,190	8
September			4,821	4,821	9
October			4,849	4,849	10
November			4,436	4,436	11
December			4,327	4,327	12
Total for year	0	0	56,111	56,111	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				56,111	16
Less: Water sold				47,670	17
Losses and unaccounted for				8,441	18
Percent unaccounted for to the nearest whole percent (%)				15%	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				262	21
Date of maximum: 1/24/2000					22
Cause of maximum:					23
FILLING WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				40	24
Date of minimum: 3/17/2000					25
Total KWH used for pumping for the year				147,576	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)	
1955 DRILLED	2	71	16	288,000	Yes	1
1975 DRILLED	3	75	16	288,000	Yes	2
1983 DRILLED	4	75	10	144,000	Yes	3
1998 DRILLED	5	100	24	216,000	Yes	4
1998 DRILLED	6	107	24	72,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW	5
Year Installed	1955	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	200	100	8
Pump Motor or Standby Engine Mfr	CTW CORPORATION	LAYNE NW	CTW CORPORATION	9 10
Year Installed	1997	1975	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	SECTION #1	14
Location	WELL #5	WELL #6	WELL #2&4 SECTION #1	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	TRAUT WELLS	AURORA	18
Year Installed	1997	1997	1992	19
Type	VERTICAL TURBINE	SUBMERSIBLE	CENTRIFUGAL	20
Actual Capacity (gpm)	150	50	425	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN ELECT.	U.S. ELECTRICIAN	22 23
Year Installed	1997	1997	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	5	25	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	SECTION #2	SECTION #3		1
Location	WELL #3 SECTION #2	WELL #5&6 SECTION #3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD 5		5
Year Installed	1973	1997		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	405	250		8
Pump Motor or Standby Engine Mfr	LAYNE	U.S. ELEC.		10
Year Installed	1973	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	20		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	#4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1941	1975	1997	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	165	165	175	6
Total capacity in gallons	100,000	120,000	25,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	#5			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1997			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	165			6
Total capacity in gallons	200,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	0	0	0	0	0	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	0	0	0	0	0	3
M	D	6.000	28,849	0	1,475	0	27,374	4
M	D	8.000	23,443	2,288	0	0	25,731	5
M	D	10.000	8,888	1,690	0	0	10,578	6
M	D	12.000	45	0	0	0	45	7
Total Within Municipality			61,225	3,978	1,475	0	63,728	
Total Utility			61,225	3,978	1,475	0	63,728	

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	485	4	1	0	488	3	1
M	1.000	20	0	0	0	20	7	2
M	1.250	1	0	0	0	1		3
M	1.500	10	1	0	0	11	2	4
M	2.000	6	1	0	0	7		5
M	3.000	1	0	0	0	1		6
M	6.000	7	0	0	0	7		7
Total Utility		530	6	1	0	535	12	

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	517	6	0	0	523	12	1
1.000	11	1	0	0	12	0	2
1.250	1	0	0	0	1	0	3
1.500	10	2	1	0	11	0	4
2.000	11	1	0	0	12	0	5
3.000	1	0	0	0	1	0	6
Total:	551	10	1	0	560	12	

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	453	52	5	6	2	5	523	1
1.000	0	7	3	1	0	1	12	2
1.250	0	1	0	0	0	0	1	3
1.500	0	5	5	1	0	0	11	4
2.000	0	4	2	4	2	0	12	5
3.000	0	0	0	1	0	0	1	6
Total:	453	69	15	13	4	6	560	

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	9				9	1
Within Municipality	104	10	6		108	2
Total Fire Hydrants	113	10	6	0	117	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	75
Number of distribution system valves end of year:	206
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Increase in repairs is due to the fact that as work was done on the state highway project they ran into many things that needed repairs. Thus, there were a lot of repairs done as compared to prior year.

Decrease in outside services is due to the fact that last year there were a lot of engineering fees as this year most engineering fees were expensed in the TIF fund as the TIF fund financed the state highway project. There was also a decrease in auditors fees.

Property Tax Equivalent (Water) (Page W-07)

The tax equivalent amount was authorized on October 16, 2000, resolution number 2000-16. Section 66.069(1)(c) authorizes the municipal governing body to reduce the tax equivalent and they have reduced the amount to zero.

Water Utility Plant in Service (Page W-08)

Adjustments per account 301 and 302 are per the PSC letter dates September 1, 2000.

Water Mains (Page W-15)

Water main additions were financed by following: 1)TIF fund, 2)General fund tax levy, and 3)contributions by contractors.

Water Services (Page W-16)

Services were financed by the following: 1)the TIF fund, 2)General fund tax levy, and 3)contributed by contractors.

Hydrants and Distribution System Valves (Page W-18)

Distribution valves are tested every 4 years.
