



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DRESSER MUNICIPAL WATER UTILITY

Principal Office: 102 MAIN STREET
P.O. BOX 547
DRESSER, WI 54009-0547

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: DRESSER MUNICIPAL WATER UTILITY

Utility Address: 102 MAIN STREET
P.O. BOX 547
DRESSER, WI 54009-0547

When was utility organized? 1/1/1928

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS GRACE BJORKLUND
Title: VILLAGE CLERK-TREASURER

Office Address:
102 MAIN STREET
P.O. BOX 547
DRESSER, WI 54009-0547

Telephone: (715) 755 - 2940

Fax Number: (715) 755 - 2046

E-mail Address:

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

Name: MR STEVEN A. SCHEIDLER CPA
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY AND THOLE
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR STEVEN A. SCHEIDLER CPA
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY AND THOLE
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 2/8/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL NORD
Title: UTILITY SUPERINTENDANT

Office Address:
102 MAIN STREET
P.O. BOX 547
DRESSER, WI 54009-0547

Telephone: (715) 755 - 2940

Fax Number: (715) 755 - 2046

E-mail Address:

Name of utility commission/committee: Dresser Municipal Water Utility Commission

Names of members of utility commission/committee:
MR RICHARD DURAND, CHAIRPERSON
MR JOHN LECHMANN, COMMITTEE MEMBER
MR SHERMAN LESKE, COMMITTEE MEMBER

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)	100,691	98,493	1
Operating Expenses:			
Operation and Maintenance Expense (401)	61,273	45,978	2
Depreciation Expense (403)	16,254	15,176	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,420	20,633	5
Total Operating Expenses	96,947	81,787	
Net Operating Income	3,744	16,706	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,744	16,706	
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)	3,640	6,062	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,640	6,062	
Total Income	7,384	22,768	
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	7,384	22,768	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,640	4,254	13
Amortization of Debt Discount and Expense (428)		431	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	3,640	4,685	
Net Income	3,744	18,083	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	200,035	181,952	19
Balance Transferred from Income (433)	3,744	18,083	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	203,779	200,035	

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):		
GAIN ON MRB BOND RESERVE-TO MARKET VALUE	834	4
INTEREST ON INVESTMENTS	437	5
INTEREST ON ADVANCE TO TID#2	2,369	6
Total (Acct. 419):	3,640	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	100,691	0	0	0	100,691	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	100,691	0	0	0	100,691	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,002,058	882,201	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	230,860	227,946	2
Net Utility Plant	771,198	654,255	
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)	74,237	87,231	5
Other Investments (124)	0	0	6
Special Funds (125)	8,950	8,116	7
Total Other Property and Investments	83,187	95,347	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	191,310	169,950	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,985	15,173	11
Other Accounts Receivable (143)	1,846	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,430	1,658	14
Materials and Supplies (150)	2,134	2,024	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	211,705	188,805	
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	1,066,090	938,407	

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)	262,539	262,539	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	203,779	200,035	23
Total Proprietary Capital	466,318	462,574	
LONG-TERM DEBT			
Bonds (221)	82,000	94,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	82,000	94,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	922	8	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,187	1,347	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	2,109	1,355	
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)	515,663	380,478	38
Total Liabilities and Other Credits	1,066,090	938,407	

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)	1,002,058	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,002,058	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	230,860	0	0	0	9
Total Accumulated Provision	230,860	0	0	0	
Net Utility Plant	771,198	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	227,946				227,946	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,254				16,254	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	700				700	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,954	0	0	0	16,954	13
Debits during year						14
Book cost of plant retired	14,040				14,040	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	14,040	0	0	0	14,040	19
Balance End of Year	230,860	0	0	0	230,860	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.80%					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	2,134	2,024
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	2,134	2,024

**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><u>0</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	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	262,539	1
Changes during year (explain):		
NO CHANGES		2
Balance end of year	<u><u>262,539</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)	
3/1/99 WATER SYSTEM AND SEWER SYSTEM	03/01/1999	03/01/2011	4.70%	82,000	1
Total Bonds (Account 221):				82,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	19,420	2
Charged electric department expense		3
Charged sewer department expense	307	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>19,727</u>	
Taxes paid during year:		
County, state and local taxes	18,221	6
Social Security taxes	1,386	7
PSC Remainder Assessment	120	8
Other (explain):		
NONE		9
Total payments and other debits	<u>19,727</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
W&S REVENUE BONDS 3/1/99	1,347	3,640	3,800	1,187	2
Subtotal	1,347	3,640	3,800	1,187	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,347	3,640	3,800	1,187	

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	380,478	0	0	0	0	380,478	1
Add credits during year:							
For Services	1,950					1,950	2
For Mains	122,897					122,897	3
Other (specify):							
HYDRANTS	10,338					10,338	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	515,663	0	0	0	0	515,663	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	133,235					133,235	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):		
ADVANCE OF FUNDS TO VILLAGE TIF DISTRICT	74,237	1
Total (Acct. 123):	74,237	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
3/1/99 WATER SYST AND SEWER SYS REVENUE BONDS RESERVE	8,950	3
Total (Acct. 125):	8,950	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,985	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,985	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
F&A DAIRY, CHARGED FOR REPAIRS TO MAINS	1,846	11
Total (Acct. 143):	1,846	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 2000 TAX ROLL	1,430	12
Total (Acct. 145):	1,430	
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	942,129	0	0	0	942,129	1
Materials and Supplies	2,079	0	0	0	2,079	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	229,403	0	0	0	229,403	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	448,070	0	0	0	448,070	6
Other (specify):						
NONE					0	7
Average Net Rate Base	266,735	0	0	0	266,735	
Net Operating Income	3,744	0	0	0	3,744	8
Net Operating Income as a percent of Average Net Rate Base						
	1.40%	N/A	N/A	N/A	1.40%	

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	262,539	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	201,907	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	464,446	
Net Income		
Net Income	3,744	5
Percent Return on Proprietary Capital	0.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

Village completed on major project which included utility assets as described in footnote to contributed capital and was funded by a WI Dept of Commerce Community Development Block Grant.

FINANCIAL SECTION FOOTNOTES

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

Three connections to services installed in prior years, contribution was as authorized by WI PSC at \$650/service.

Capitalized utility assets installed as part of a Community Development Block Grant project in 2000 as follows: Mains \$122,897 and Hydrants \$10,338, by recorded contribution to ac 271.

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

Utility's portion of 1999 MRB's advanced to TIF#2 in the amount of \$94,000. TIF#2 will refund advance to utility, in an amount equal to the principal and interest requirements as they become due, from future tax increments. Balance as at year end was \$74,237.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Changed clerk from Jodi Drinkwine to Grace Bjorklund per request from Grace on 11/26/01. PJL

November 23, 2001

Mrs. Jodi Drinkwine, Village Clerk-Treasurer
Dresser Municipal Water Utility
102 Main Street
P.O. Box 547
Dresser, WI 54009-0547

2000 Analytical Review DWCCA-1680-PJL

Dear Mrs. Drinkwine:

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:

During our review we noted 230 services in use reported in the Water Services schedule and 281 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

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 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\1680.doc

Grace Bjorklunk called 11/26/01 to clarify what we wanted, said they have two 4 plexes and a 10 unit building which would partially explain the

FINANCIAL SECTION FOOTNOTES

difference. She will send an e-mail to that effect.

PJL

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

From: Jodi Drinkwine [mailto:vod@centurytel.net]

Sent: Tuesday, November 27, 2001 3:44 PM

To: Peter Leege

Subject: RESPONSE TO 2000 PSC ANNUAL REPORT

In accordance with our telephone conversation of 11/26/01, we confirm that there are a significant number of services with multiple customers due to apartment and 4-plex units.

Thank you for your help.

Grace Bjorklund, Deputy Clerk/Treasurer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	99,199	1
Total Sales of Water	99,199	
Other Operating Revenues		
Forfeited Discounts (470)	348	2
Other Water Revenues (474)	1,144	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,492	
Total Operating Revenues	100,691	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	36,811	5
General Operating Expenses (680-690)	24,462	6
Total Operation and Maintenance Expenses	61,273	
Other Operating Expenses		
Depreciation Expense (403)	16,254	7
Amortization Expense (404)		8
Taxes (408)	19,420	9
Total Other Operating Expenses	35,674	
Total Operating Expenses	96,947	
NET OPERATING INCOME	3,744	

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	239	11,489	24,932	4
Commercial	32	5,401	8,100	5
Industrial	10	32,706	23,922	6
Total Metered Sales to General Customers (461)	281	49,596	56,954	
Private Fire Protection Service (462)	5		3,564	7
Public Fire Protection Service (463)	1		37,571	8
Other Sales to Public Authorities (464)	10	275	1,110	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	297	49,871	99,199	

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)	37,571	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)	37,571	
Forfeited Discounts (470):		
Customer late payment charges	348	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	348	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	992	7
Other (specify):		
MISCELLANEOUS SALES OF WATER	152	8
Total Other Water Revenues (474)	1,144	
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)	11,353	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,912	3
Chemicals (630)		4
Supplies and Expenses (640)	2,311	5
Repairs of Water Plant (650)	14,255	6
Transportation Expenses (660)	1,980	7
Total Plant Operation and Maintenance Expenses	36,811	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,790	8
Office Supplies and Expenses (681)	3,858	9
Outside Services Employed (682)	3,528	10
Insurance Expense (684)	2,792	11
Employees Pensions and Benefits (686)	5,580	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,914	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	24,462	
 Total Operation and Maintenance Expenses	61,273	

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		18,221	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		307	2
Net property tax equivalent		17,914	
Social Security		1,386	3
PSC Remainder Assessment		120	4
Other (specify): NONE			5
Total tax expense		19,420	

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			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193940				3
County tax rate	mills		4.002110				4
Local tax rate	mills		8.518740				5
School tax rate	mills		8.779500				6
Voc. school tax rate	mills		1.184080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.678370				10
Less: state credit	mills		1.564536				11
Net tax rate	mills		21.113834				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.518740				14
Combined School Tax Rate	mills		9.963580				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.482320				17
Total Tax Rate	mills		22.678370				18
Ratio of Local and School Tax to Total	dec.		0.814976				19
Total tax net of state credit	mills		21.113834				20
Net Local and School Tax Rate	mills		17.207261				21
Utility Plant, Jan. 1	\$	882,201	882,201				22
Materials & Supplies	\$	2,024	2,024				23
Subtotal	\$	884,225	884,225				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	884,225	884,225				26
Assessment Ratio	dec.		1.031252				27
Assessed Value	\$	911,859	911,859				28
Net Local & School Rate	mills		17.207261				29
Tax Equiv. Computed for Current Year	\$	15,691	15,691				30
Tax Equivalent per 1994 PSC Report	\$	18,221					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,221					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	80		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)	35,827		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	35,907	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	16,677		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,734		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	722		20
Total Pumping Plant	52,133	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,023		23
Total Water Treatment Plant	1,023	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	177		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)			80 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)			35,827 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	35,907
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			16,677 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			34,734 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			722 20
Total Pumping Plant	0	0	52,133
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,023 23
Total Water Treatment Plant	0	0	1,023
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			177 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)	111,147		26
Transmission and Distribution Mains (343)	511,325	122,897	27
Fire Mains (344)	0		28
Services (345)	63,949		29
Meters (346)	34,634	662	30
Hydrants (348)	59,468	10,338	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	780,700	133,897	
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)	7,201		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,237		38
Other Tangible Property (390)	0		39
Total General Plant	12,438	0	
Total utility plant in service directly assignable	882,201	133,897	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	882,201	133,897	

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)			111,147 26
Transmission and Distribution Mains (343)	14,040		620,182 27
Fire Mains (344)			0 28
Services (345)			63,949 29
Meters (346)			35,296 30
Hydrants (348)			69,806 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,040	0	900,557
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)			7,201 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,237 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	12,438
Total utility plant in service directly assignable	14,040	0	1,002,058
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	14,040	0	1,002,058

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			3,895	3,895	1
February			3,779	3,779	2
March			4,561	4,561	3
April			3,917	3,917	4
May			4,638	4,638	5
June			4,634	4,634	6
July			5,367	5,367	7
August			4,967	4,967	8
September			5,452	5,452	9
October			4,693	4,693	10
November			4,450	4,450	11
December			4,149	4,149	12
Total for year	0	0	54,502	54,502	
Less: Measured or estimated water used in main flushing and water treatment during year				150	13
Less: Other utility use				235	14
Other utility use explanation:					15
fire training 26, leaks 103, skating rink 100, freezeup prevention 6					
Water pumped into distribution system				54,117	16
Less: Water sold				49,871	17
Losses and unaccounted for				4,246	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				396	21
Date of maximum: 11/6/2000					22
Cause of maximum:					23
industrial use					
Minimum gallons pumped by all methods in any one day during reporting year				52	24
Date of minimum: 11/18/2000					25
Total KWH used for pumping for the year				91,349	26
If water is purchased: Vendor Name: NOT APPLICABLE					27
Point of Delivery: NOT APPLICABLE					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)	
CREAMERY #2 (SOO AVENUE)	#2	251	10	360,000	Yes	1
WATER TOWER #3 (EAST AVENUE #3)		259	12	396,000	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	CREAMERY #2	WATER TOWER #3	1
Location	SOO AVENUE	EAST AVENUE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	DELTA	5
Year Installed	1948	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	275	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	NEWMAN	10
Year Installed	1988	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	30	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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		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	1.500	339	0	339	0	0	1
M	D	2.000	170	0	170	0	0	2
M	D	4.000	4,858	0	895	0	3,963	3
M	D	6.000	20,675	0	0	0	20,675	4
M	D	8.000	15,582	1,529	0	0	17,111	5
M	D	10.000	2,150	0	0	0	2,150	6
Total Within Municipality			43,774	1,529	1,404	0	43,899	
Total Utility			43,774	1,529	1,404	0	43,899	

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	219	0	0	0	219	15	1
M	1.000	24	3	0	0	27	15	2
M	1.250	3	0	0	0	3		3
M	1.500	5	0	0	0	5	2	4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
Total Utility		259	3	0	0	262	32	

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	267	7	0	(1)	273	11	1
1.000	9	1	0	0	10	1	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	8	0	0	0	8	0	5
4.000	3	0	0	0	3	0	6
6.000	2	0	0	0	2	0	7
Total:	298	8	0	(1)	305	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	241	16	0	7	0	9	273	1
1.000	0	7	3	0	0	0	10	2
1.250	0	2	0	0	0	0	2	3
1.500	0	3	1	2	0	1	7	4
2.000	0	3	4	1	0	0	8	5
4.000	0	1	2	0	0	0	3	6
6.000	0	0	0	0	2	0	2	7
Total:	241	32	10	10	2	10	305	

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	66	2			68	2
Total Fire Hydrants	66	2	0	0	68	
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:	68
Number of distribution system valves end of year:	92
Number of distribution valves operated during year:	51

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ac650 Repairs to Plant. Year 2000 included a charge in the amount of \$9,530 from Keys Well Drilling Co for pulling and repairing pump at well #2.

Water Mains (Page W-15)

Additions to mains funded by WI Dept of Commerce Community Development Block Grant and recorded via CIAC in the amount of \$122,897

Water Services (Page W-16)

No utility cost for services hookup to in 2000, previously installed in prior years.

Meters (Page W-17)

Adjustment necessary to reconcile owned meters to actual with customers and on hand at end of year.
