



3014 (02-09-04)

ANNUAL REPORT

OF

Name: STANLEY MUNICIPAL WATER WORKS

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

For the Year Ended: DECEMBER 31, 1999

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

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

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

STANLEY MUNICIPAL WATER WORKS , certify that I
(Utility Name)

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

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STANLEY MUNICIPAL WATER WORKS

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

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DIANE ZAIS

Title: CITY CLERK-TREASURER

Office Address:

P.O. BOX 155
STANLEY, WI 54768

Telephone: (715) 644 - 5758

Fax Number: (715) 644 - 5705

E-mail Address:

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

Name: MS CHERYL PUHL CPA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE
EAU CLAIRE, WI 54701-3653

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address: cpuhl@virchowkrause.com

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

Name: MR RON HOVERSON

Title: CHAIR, UTILITY COMMITTEE

Office Address:

P.O. BOX 155
STANLEY, WI 54768

Telephone: (715) 644 - 5758

Fax Number: (715) 644 - 5705

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: STIENESSEN SCHLEGEL & CO., LLC

Title:

Office Address: STIENESSEN SCHLEGEL & CO., LLC
P.O. BOX 810
EAU CLAIRE, WI 54701-0810

Telephone: (715) 832 - 3425

Fax Number: (715) 832 - 1665

E-mail Address:

Date of most recent audit report: 3/5/1999

Period covered by most recent audit: YEAR ENDED 12/31/98

Names and titles of utility management including manager or superintendent:

Name: MR GENE HODOWANIC

Title: PUBLIC WORKS DIRECTOR

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

Telephone: (715) 644 - 5758

Fax Number: (715) 644 - 5705

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MIKE HENKE
- RON HOLVERSON
- JOHN KESSENICH
- ALLEN KETTLER

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. § 66.077 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)	230,769	232,389	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	171,059	126,961	2
Depreciation Expense (403)	61,171	48,170	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	53,492	53,232	5
Total Operating Expenses	285,722	228,363	
Net Operating Income	(54,953)	4,026	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(54,953)	4,026	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	22,162	3,433	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	22,162	3,433	
Total Income	(32,791)	7,459	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(32,791)	7,459	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,687	0	14
Amortization of Debt Discount and Expense (428)	398		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	279	349	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	8,364	349	
Net Income	(41,155)	7,110	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,137	13,027	20
Balance Transferred from Income (433)	(41,155)	7,110	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(21,018)	20,137	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	22,162	5
Total (Acct. 419):	22,162	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	230,769	0	0	0	230,769	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	230,769	0	0	0	230,769	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	51,079		51,079	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	51,079	0	51,079	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,669,238	2,571,723	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	490,409	428,491	2
Net Utility Plant	3,178,829	2,143,232	
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)	344,530	34,982	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	45,231	38,788	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	14,595	14,164	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	404,356	87,934	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	45,434	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	45,434	0	
Total Assets and Other Debits	3,628,619	2,231,166	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	43,012	43,012	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(21,018)	20,137	23
Total Proprietary Capital	21,994	63,149	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	808,551	809,996	25
Other Long-Term Debt (224)	1,387,200	0	26
Total Long-Term Debt	2,195,751	809,996	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,986	10,726	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	46,124	0	32
Other Current and Accrued Liabilities (238)	1,839		33
Total Current and Accrued Liabilities	53,949	10,726	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,356,925	1,347,295	41
Total Liabilities and Other Credits	3,628,619	2,231,166	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,666,738	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	2,500				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,669,238	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	490,409	0	0	0	10
Total Accumulated Provision	490,409	0	0	0	
Net Utility Plant	3,178,829	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	428,491				428,491	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	61,171				61,171	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	923				923	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	62,094	0	0	0	62,094	13
Debits during year						14
Book cost of plant retired	176				176	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	176	0	0	0	176	19
Balance End of Year	490,409	0	0	0	490,409	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,595	14,164
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,595	14,164

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 WATER AND SEWER REVENUE BANS	2,391	427	45,434	1
Total			45,434	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	43,012	1
Changes during year (explain):		2
Balance end of year	<u><u>43,012</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PAYABLE TO MUNICIPALITY FOR PRIOR YEAR'S E	00/00/0000	00/00/0000	0.00%	803,598	1
1993 GENERAL OBLIGATION REFUNDING BONDS	12/14/1993	12/01/2003	3.70%	4,953	2
Total for Account 223				808,551	
Other Long-Term Debt (224)					
1999 WATER AND SEWER REVENUE BANS	07/01/1999	07/01/2001	6.65%	1,387,200	3
Total for Account 224				1,387,200	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	53,492	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>53,492</u>	
Taxes paid during year:		
County, state and local taxes	49,234	6
Social Security taxes	3,903	7
PSC Remainder Assessment	355	8
Other (explain):		
NONE		9
Total payments and other debits	<u>53,492</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 GENERAL OBLIGATION BONDS	0	279	279	0	2
Subtotal	0	279	279	0	
Other Long-Term Debt (224)					
1999 WATER AND SEWER REVENUE BANS	0	7,687	(38,437)	46,124	3
Subtotal	0	7,687	(38,437)	46,124	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	7,966	(38,158)	46,124	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,347,295	0	0	0	0	1,347,295	1
Add credits during year:							
For Services	9,630					9,630	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,356,925	0	0	0	0	1,356,925	
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	45,231	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	45,231	
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	3,111,000	0	0	0	3,111,000	1
Materials and Supplies	14,379	0	0	0	14,379	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	459,450	0	0	0	459,450	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,352,110	0	0	0	1,352,110	6
Other (specify):					0	7
Average Net Rate Base	1,313,819	0	0	0	1,313,819	
Net Operating Income	(54,953)	0	0	0	(54,953)	8
Net Operating Income as a percent of Average Net Rate Base	-4.18%	N/A	N/A	N/A	-4.18%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	43,012	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(440)	3
Other (Specify):		4
Total Average Proprietary Capital	42,572	
Net Income		
Net Income	(41,155)	5
Percent Return on Proprietary Capital	-96.67%	

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

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

TOTAL AMOUNT WAS NOT CREDITED TO ACCOUNT 427. SOME WAS CAPITALIZED BECAUSE CONSTRUCTION WAS STILL IN PROGRESS.

Interest Accrued (Acct. 237) (Page F-17)

\$38,427 OF 12/31/99 ACCRUED INTEREST WAS CAPITALIZED AS IT WAS INCURRED DURING CONSTRUCTION PERIOD; THEREFORE, A NEGATIVE AMOUNT WAS ENTERED AS INTEREST PAID SO THAT INTEREST EXPENSE AND ACCRUED INTEREST WOULD BE ACTUAL.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Stanley
Stanley, Wisconsin

We have compiled the accompanying PSC Report of the Stanley Municipal Water Works, an enterprise fund of the City of Stanley, as of December 31, 1999, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

The 1998 PSC Report of the Stanley Municipal Water Works was compiled by other accountants, whose report dated March 5, 1999, stated that they did not express an opinion or any other form of assurance on those statements.

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

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 24, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 27, 2000

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

1999 Analytical Review DWCCA-5670-ELE

Dear Ms. Zais:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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 our 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 that \$519,278 was reported as additions in Account 343, Transmission and Distribution Mains. The footnote to the Water Mains schedule indicates that the mains were financed by special assessments. However, no customer contributions are reported for mains in Account 271, Contributions in Aid of Construction. Please furnish an explanation.

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

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5670.doc

cc: Mr. Ron Hoverson, Utility Committee Chair

Response received 12/11 from Cheryl Puhl, VK:
Mains were financed with bond proceeds only.
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	226,269	1
Total Sales of Water	226,269	
Other Operating Revenues		
Forfeited Discounts (470)	496	2
Miscellaneous Service Revenues (471)	1,347	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,657	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,500	
Total Operating Revenues	230,769	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,496	8
Pumping Expenses (620-625)	39,046	9
Water Treatment Expenses (630-635)	61,605	10
Transmission and Distribution Expenses (640-655)	23,847	11
Customer Accounts Expenses (901-904)	1,650	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,415	14
Total Operation and Maintenance Expenses	171,059	
Other Operating Expenses		
Depreciation Expense (403)	61,171	15
Amortization Expense (404-407)		16
Taxes (408)	53,492	17
Total Other Operating Expenses	114,663	
Total Operating Expenses	285,722	
NET OPERATING INCOME	(54,953)	

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	690	24,354	94,056	4
Commercial	114	13,823	32,778	5
Industrial	11	9,075	17,208	6
Total Metered Sales to General Customers (461)	815	47,252	144,042	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		75,369	8
Other Sales to Public Authorities (464)	20	2,934	6,858	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	836	50,186	226,269	

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)	75,369	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)	75,369	
Forfeited Discounts (470):		
Customer late payment charges	496	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	496	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS RECONNECT FEES AND SERVICES	1,347	7
Total Miscellaneous Service Revenues (471)	1,347	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,657	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,657	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	1,496	4
Total Source of Supply Expenses	1,496	
 PUMPING EXPENSES		
Operation Labor (620)	1,699	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,586	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	29,761	9
Total Pumping Expenses	39,046	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	17,713	10
Chemicals (631)	27,058	11
Operation Supplies and Expenses (632)	8,816	12
Maintenance of Water Treatment Plant (635)	8,018	13
Total Water Treatment Expenses	61,605	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	145	14
Operation Supplies and Expenses (641)	988	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,409	16
Maintenance of Mains (651)	6,123	17
Maintenance of Services (652)	5,510	18
Maintenance of Meters (653)	4,936	19
Maintenance of Hydrants (654)	1,736	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	23,847	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,402	22
Accounting and Collecting Labor (902)	248	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	1,650	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,715	27
Office Supplies and Expenses (921)	1,448	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,300	30
Property Insurance (924)	3,514	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	14,118	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,595	35
Transportation Expenses (933)	1,567	36
Maintenance of General Plant (935)	6,158	37
Total Administrative and General Expenses	43,415	
 Total Operation and Maintenance Expenses	 171,059	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		49,861	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		627	2
Net property tax equivalent		49,234	
Social Security		3,903	3
PSC Remainder Assessment		355	4
Other (specify): NONE			5
Total tax expense		<u>53,492</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 § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.248000				3
County tax rate	mills		4.450000				4
Local tax rate	mills		7.199000				5
School tax rate	mills		11.950000				6
Voc. school tax rate	mills		2.172000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.019000				10
Less: state credit	mills		2.304000				11
Net tax rate	mills		23.715000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.199000				14
Combined School Tax Rate	mills		14.122000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.321000				17
Total Tax Rate	mills		26.019000				18
Ratio of Local and School Tax to Total	dec.		0.819440				19
Total tax net of state credit	mills		23.715000				20
Net Local and School Tax Rate	mills		19.433011				21
Utility Plant, Jan. 1	\$	2,571,724	2,571,724				22
Materials & Supplies	\$	14,164	14,164				23
Subtotal	\$	2,585,888	2,585,888				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,585,888	2,585,888				26
Assessment Ratio	dec.		0.804903				27
Assessed Value	\$	2,081,389	2,081,389				28
Net Local & School Rate	mills		19.433011				29
Tax Equiv. Computed for Current Year	\$	40,448	40,448				30
Tax Equivalent per 1994 PSC Report	\$	49,861					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	49,861					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,287		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	26,326		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	32,613	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	36,827		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,231		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	94,058	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	96,615		22
Water Treatment Equipment (332)	167,510		23
Total Water Treatment Plant	264,125	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			6,287 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			26,326 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	32,613
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			36,827 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			57,231 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	94,058
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			96,615 22
Water Treatment Equipment (332)			167,510 23
Total Water Treatment Plant	0	0	264,125
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	243,187	517,362	26
Transmission and Distribution Mains (343)	1,364,145	519,278	27
Fire Mains (344)	0		28
Services (345)	252,121	20,088	29
Meters (346)	80,174	24,513	30
Hydrants (348)	162,943	28,236	31
Other Transmission and Distribution Plant (349)	1,507		32
Total Transmission and Distribution Plant	2,104,077	1,109,477	
GENERAL PLANT			
Land and Land Rights (389)	2,145		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,160		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	38,216		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,728		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	675		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	11,465	2,175	44
Other Tangible Property (399)	0		45
Total General Plant	60,389	2,175	
Total utility plant in service directly assignable	2,555,262	1,111,652	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,555,262	1,111,652	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			760,549 26
Transmission and Distribution Mains (343)			1,883,423 27
Fire Mains (344)			0 28
Services (345)			272,209 29
Meters (346)	176		104,511 30
Hydrants (348)			191,179 31
Other Transmission and Distribution Plant (349)			1,507 32
Total Transmission and Distribution Plant	176	0	3,213,378
GENERAL PLANT			
Land and Land Rights (389)		(2,145)	0 33
Structures and Improvements (390)		2,145	2,145 34
Office Furniture and Equipment (391)			2,160 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			38,216 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			5,728 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			675 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			13,640 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	62,564
Total utility plant in service directly assignable	176	0	3,666,738
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	176	0	3,666,738

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			7,410	7,410	1
February			7,778	7,778	2
March			7,666	7,666	3
April			6,649	6,649	4
May			6,440	6,440	5
June			6,160	6,160	6
July			6,472	6,472	7
August			6,510	6,510	8
September			6,949	6,949	9
October			6,614	6,614	10
November			5,843	5,843	11
December			6,656	6,656	12
Total for year	0	0	81,147	81,147	
Less: Measured or estimated water used in main flushing and water treatment during year				9,481	13
Less: Other utility use				1,807	14
Other utility use explanation:					15
NEW CONSTRUCTION FLUSHING, JETTING SEWERS, METER TESTING, CLEANING SALT BRINE TANKS, SWEEP STREET, SKATING RINK, FIRE DEPT.					
Water pumped into distribution system				69,859	16
Less: Water sold				50,186	17
Losses and unaccounted for				19,673	18
Percent unaccounted for to the nearest whole percent (%)				28%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
THERE WAS A MAJOR LEAK THAT WAS UNDETECTED UNTIL MARCH 1999. WHEN IT WAS FIXED, USAGE WENT DOWN SLIGHTLY. ANOTHER SMALL LEAK WAS FOUND LATER AND BY MAY OF 1999 USAGE WAS NORMAL.					
Maximum gallons pumped by all methods in any one day during reporting year				459	21
Date of maximum: 9/10/1999					22
Cause of maximum:					23
NEW RESERVOIR WAS BEING PUMPED FULL.					
Minimum gallons pumped by all methods in any one day during reporting year				117	24
Date of minimum: 12/7/1999					25
Total KWH used for pumping for the year				104,031	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CHURCH & MCKNIGHT STREET	#2	92	10	504,000	Yes	1
CHURCH & MCKNIGHT STREET	#3	94	16	490,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	JRCH & MCKNIGHT STREET			2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE, NW	LAYNE, NW		5
Year Installed	1994	1963		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	450	450		8
Pump Motor or Standby Engine Mfr	US	US		10
Year Installed	1994	1963		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1983	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	101	143	6
Total capacity in gallons	250,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5610	0.5610	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	120	0	0	0	120	1
M	D	4.000	14,710	0	0	0	14,710	2
M	D	6.000	22,964	405	0	0	23,369	3
M	D	8.000	47,641	110	0	0	47,751	4
M	D	10.000	3,539	0	0	0	3,539	5
M	S	10.000	750	0	0	0	750	6
M	D	12.000	0	9,205			9,205	7
M	D	16.000	0	75			75	8
Total Within Municipality			89,724	9,795	0	0	99,519	
Total Utility			89,724	9,795	0	0	99,519	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	513	0	0	0	513		1
P	1.000	1	0	0	0	1		2
M	1.000	348	19	0	0	367		3
M	1.250	9	0	0	0	9		4
M	1.500	6	6	0	0	12		5
M	2.000	10	0	0	0	10		6
M	3.000	2	0	0	0	2		7
M	4.000	3	0	0	0	3		8
M	6.000	2	0	0	0	2		9
M	8.000		1			1		10
Total Utility		894	26	0	0	920	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	867	0	0	0	867	84	1
0.750	1	0	0	0	1	0	2
1.000	16	0	1	0	15	0	3
1.250	5	0	0	0	5	0	4
1.500	7	0	0	0	7	2	5
2.000	7	2	1	0	8	2	6
3.000	3	1	0	0	4	0	7
4.000	3	0	0	0	3	2	8
6.000	2	0	0	0	2	2	9
10.000	0	1			1		10
Total:	911	4	2	0	913	92	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	726	97	8	10	0	26	867	1
0.750	0	0	0	1	0	0	1	2
1.000	0	9	2	2	1	1	15	3
1.250	0	3	0	2	0	0	5	4
1.500	0	6	1	0	0	0	7	5
2.000	0	3	4	1	0	0	8	6
3.000	0	2	0	1	0	1	4	7
4.000	0	2	1	0	0	0	3	8
6.000	0	0	0	0	2	0	2	9
10.000	0	0	1	0	0	0	1	10
Total:	726	122	17	17	3	28	913	

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	120	15			135	2
Total Fire Hydrants	120	15	0	0	135	
Flushing Hydrants						
	13				13	3
Total Flushing Hydrants	13	0	0	0	13	

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

Number of hydrants operated during year:	130
Number of distribution system valves end of year:	298
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE DUE TO REWIRING AT PUMP. ALSO NEW PUMP WAS PUT IN TO RETURN EQUIPMENT TO WORKING ORDER.

Water Utility Plant in Service (Page W-08)

CHANGES WERE MADE PER INSTRUCTIONS RECEIVED FROM PETER J. LEEGE IN A LETTER DATED AUGUST 11, 1999.

Water Mains (Page W-15)

ADDITIONS TO MAINS WERE FINANCED WITH BOND PROCEEDS AND SPECIAL ASSESSMENTS.

Per review response, mains were financed only with bond proceeds, ele

Water Services (Page W-16)

ADDITIONS WERE FINANCED BY BOND PROCEEDS AND SPECIAL ASSESSMENTS.
