



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: STONE LAKE SANITARY DISTRICTPrincipal Office: P.O. BOX 193  
STONE LAKE, WI 54876For 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.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** STONE LAKE SANITARY DISTRICT

**Utility Address:** P.O. BOX 193  
STONE LAKE, WI 54876

**When was utility organized?** 7/11/1975

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** BARBARA RUPRECHT

**Title:** TREASURER

**Office Address:**

N5747 DIVISION AVENUE  
P.O. BOX 180  
STONE LAKE, WI 54876

**Telephone:** (715) 865 - 2750

**Fax Number:**

**E-mail Address:**

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

**Name:** MR DANEIL L. THOLE CPA

**Title:** PARTNER

**Office Address:** TRACEY & THOLE, S.C., CPA'S

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:** MR RONALD RUPRECHT

**Title:** COMMISSION PRESIDENT

**Office Address:**

N5747 DIVISION AVENUE  
P.O. BOX 180  
STONE LAKE, WI 54876

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR DANEIL L THOLE CPA

**Title:** PARTNER

**Office Address:** TRACEY & THOLE, S.C., CPA'S  
502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**Date of most recent audit report:** 3/23/2000

**Period covered by most recent audit:** 1-1-99 TO 12-31-99

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**Names and titles of utility management including manager or superintendent:**

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**Name:** BARBARA RUPRECHT

**Title:** TREASURER

**Office Address:**  
N5747 DIVISION AVENUE  
P.O. BOX 180  
STONE LAKE, WI 54876

**Telephone:** (715) 865 - 2750

**Fax Number:**

**E-mail Address:**

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**Name:** ERLENE WHALEN

**Title:** SECRETARY

**Office Address:**  
5782N STUBBINS ROAD  
STONE LAKE, WI 54876

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Name:** MR MIKE ROSSIO

**Title:** SUPERINTENDENT

**Office Address:**  
16776W MAIN STREET  
STONE LAKE, WI 54876

**Telephone:** (715) 865 - 4306

**Fax Number:**

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

---

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

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**Name of utility commission/committee:** Stone Lake Sanitary Commission

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**Names of members of utility commission/committee:**

MR HAROLD HELWIG, COMMISSION MEMBER

MR RONALD RUPRECHT, PRESIDENT

MR DUTCH WHALEN, COMMISSION MEMBER

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**Is sewer service rendered by the utility?** YES

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? YES

**Date of Ordinance:** 7/11/1975

**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

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	29,392	28,171	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	16,583	16,924	2
Depreciation Expense (403)	12,006	11,813	3
Amortization Expense (404)	0	0	4
Taxes (408)	457	485	5
<b>Total Operating Expenses</b>	<b>29,046</b>	<b>29,222</b>	
<b>Net Operating Income</b>	<b>346</b>	<b>(1,051)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>346</b>	<b>(1,051)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,018	1,759	9
Miscellaneous Nonoperating Income (421)	2,003	1,124	10
<b>Total Other Income</b>	<b>4,021</b>	<b>2,883</b>	
<b>Total Income</b>	<b>4,367</b>	<b>1,832</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>4,367</b>	<b>1,832</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,415	9,899	13
Amortization of Debt Discount and Expense (428)	875	922	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
<b>Total Interest Charges</b>	<b>10,290</b>	<b>10,821</b>	
<b>Net Income</b>	<b>(5,923)</b>	<b>(8,989)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(252,723)	(243,734)	19
Balance Transferred from Income (433)	(5,923)	(8,989)	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(258,646)</b>	<b>(252,723)</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
BOND REDEMPTION FUND & OPERATING CASH ACCOUNTS	2,018	4
<b>Total (Acct. 419):</b>	<b>2,018</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
OPERATING INCOME FROM SEWER UTILITY	2,003	5
<b>Total (Acct. 421):</b>	<b>2,003</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	29,392	0	0	0	29,392	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>29,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,392</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	531,314	530,771	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	222,628	210,520	2
<b>Net Utility Plant</b>	<b>308,686</b>	<b>320,251</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	543,246	547,438	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	240,611	238,227	4
<b>Net Nonutility Property</b>	<b>302,635</b>	<b>309,211</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	27,572	25,999	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>330,207</b>	<b>335,210</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	15,843	27,004	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,883	4,286	11
Other Accounts Receivable (143)	8,521	7,657	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	312	218	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,837	1,776	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>31,396</b>	<b>40,941</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,031	4,906	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,327	4,654	20
<b>Total Deferred Debits</b>	<b>6,358</b>	<b>9,560</b>	
<b>Total Assets and Other Debits</b>	<b>676,647</b>	<b>705,962</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(258,646)	(252,723)	23
<b>Total Proprietary Capital</b>	<b>(258,646)</b>	<b>(252,723)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	143,606	152,366	26
<b>Total Long-Term Debt</b>	<b>143,606</b>	<b>152,366</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,865	17,554	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	590	793	32
Other Current and Accrued Liabilities (238)	1,105	1,045	33
<b>Total Current and Accrued Liabilities</b>	<b>3,560</b>	<b>19,392</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	788,127	786,927	38
<b>Total Liabilities and Other Credits</b>	<b>676,647</b>	<b>705,962</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	529,770	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)	1,544				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>531,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	222,628	0	0	0	9
<b>Total Accumulated Provision</b>	<b>222,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>308,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year</b>	210,520				<b>210,520</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	12,006				<b>12,006</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	102				<b>102</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>12,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,108</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>222,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,628</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.28%					<b>22</b>

**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	547,438	5,859	10,051	543,246	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>547,438</b>	<b>5,859</b>	<b>10,051</b>	<b>543,246</b>	
Less accum. prov. depr. & amort. (122)	238,227	12,435	10,051	240,611	3
<b>Net Nonutility Property</b>	<b>309,211</b>	<b>(6,576)</b>	<b>0</b>	<b>302,635</b>	

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

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

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

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
PROMISSORY NOTES DATED 12-27-95	875	428	4,031	1
<b>Total</b>			<u><u>4,031</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	428	0	2
<b>Total</b>			<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	0 1
<b>Changes during year (explain):</b>	<b>2</b>
<b>Balance end of year</b>	<b><u>0</u></b>

**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)	
<b>Other Long-Term Debt (224)</b>					
PROMISSORY NOTE	12/27/1995	12/27/2005	6.50%	143,606	1
<b>Total for Account 224</b>				<b>143,606</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	457	2
Charged electric department expense		3
Charged sewer department expense	464	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>921</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	888	7
PSC Remainder Assessment	33	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>921</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
PROMISSORY NOTES DATED 12-27-95	793	9,415	9,618	590	3
<b>Subtotal</b>	<b>793</b>	<b>9,415</b>	<b>9,618</b>	<b>590</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>793</b>	<b>9,415</b>	<b>9,618</b>	<b>590</b>	

**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	410,787	0	0	376,140	0	<b>786,927</b>	1
<b>Add credits during year:</b>							
For Services				1,200		<b>1,200</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>410,787</b>	<b>0</b>	<b>0</b>	<b>377,340</b>	<b>0</b>	<b>788,127</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
WATER & SEWER RESERVE FUND	27,572	2
<b>Total (Acct. 124):</b>	<b>27,572</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	4,883	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>4,883</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	8,521	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>8,521</b>	
<b>Receivables from Municipality (145):</b>		
ITEMS PLACED ON TAX ROLL	312	12
<b>Total (Acct. 145):</b>	<b>312</b>	
<b>Prepayments (165):</b>		
PREPAID INSURNACE	1,837	13
<b>Total (Acct. 165):</b>	<b>1,837</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
1996 WATER TANK PAINTING	2,327	15
<b>Total (Acct. 183):</b>	<b>2,327</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	529,498	0	0	0	529,498	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						0
						3
<b>Less Average:</b>						
Reserve for Depreciation	216,574	0	0	0	216,574	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	410,787	0	0	0	410,787	6
<b>Other (specify):</b>						0
						7
<b>Average Net Rate Base</b>	<b>(97,863)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(97,863)</b>	
Net Operating Income	346	0	0	0	346	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	N/A	N/A	N/A	N/A	N/A	N/A

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(255,684)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>(255,684)</b>	
<b>Net Income</b>		
Net Income	(5,923)	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

DURING 1999 THERE WAS A SIMPLIFIED RATE CASE COMPLETED WHICH ALLOWED FOR A 3% RATE INCREASE. THIS RATE INCREASE WAS EFFECTIVE BEGINNING ON 7-1-99, RESULTING IN A SLIGHT INCREASE IN SALES OF WATER. WE ANTICIPATE A CORRESPONDING REVENUE INCREASE FOR THE YEAR 2000.

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

DURING 1999 THERE WAS A SIMPLIFIED RATE CASE APPLICATION SUBMITTED TO THE PUBLIC SERVICE COMMISSION ON 5-11-99 WITH THE CORRESPONDING 3% WATER RATE INCREASE EFFECTIVE ON 7-1-99.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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

#### EXPLANATION OF BALANCE SHEET ACCOUNT # 183

During 1996 the water utility incurred costs totaling \$11,635 for the purpose of painting the water tower. Per a letter received from the PSC in 1997 the utility was allowed to amortize these costs over a period of five years. Currently the treasurer is unable to produce the letter allowing for this amortization.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

November 24, 2000

Ms. Barbara Ruprecht, Treasurer  
Stone Lake Sanitary District  
N5747 Division Avenue  
P.O. Box 180  
Stone Lake, WI 54876-0180

1999 Analytical Review DWCCA-5730-PJL

Dear Ms. Ruprecht:

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:

1. In the footnotes to page W-16 it is stated that the cost of the service added in 1999 was not recorded in Account 345 because it was paid for by the customer. Utility plant donated by customers or subdivision developers should be recorded at actual or estimated cost by debiting the appropriate plant account and crediting Account 271, Contributions in Aid of Construction. The customer or developer should be contacted to obtain the cost paid, and if this is not possible, then an estimated cost should be used.
2. During our review, we noted that the Total kWh used for pumping for the year reported on the Source of Supply, Pumping and Purchased Water Statistics schedule is 1,153. However, \$1,153 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per kWh, 1,153 appears low. Please double check your records and indicate if either of the numbers is incorrect.
3. We noted a 27% water loss reported on the Water Statistics schedule, Page W-10. The cause indicated is "Loss Unknown." After your 2000 annual report is filed on April 1, 2001, the Commission will begin a project to take a serious look at utilities with water losses greater than allowed by the Wisconsin Administrative Code. We will be providing benchmarks and explanatory comments that compare your utility with other utilities of your class statewide and will be soliciting information from you regarding utility procedures relating to leak detection, water logging, sales comparisons, etc., which are not readily apparent from the annual report information. The goal of this project will be to assist the utility in reducing water loss to a cost-effective level in compliance with Code requirements.
4. The Commission is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, the cost of the

**FINANCIAL SECTION FOOTNOTES**

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meter reported as added during the year was \$543. Please provide a copy of the invoice for the meter installed in 1999. In addition, please provide the cost to install the meter. Thank you for your cooperation with our meter project.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5730.doc

cc: Mr. Ronald Ruprecht, President

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**Identification and Ownership (Page iv)**

**ACCOUNTANTS COMPIATION REPORT**

March 23, 2000

We have compiled the Municipal Utility Annual Report of the Stone Lake Sanitary District for the year ended December 31, 1999 in accordance with standards established 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 Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report. This annual report was compiled by us from financial statements for the same period which were previously audited as indicated in our report dated March 23, 2000. Nonfinancial statistical information was prepared by management.

The aforementioned report was compiled in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Tracey & Thole, S.C.  
Certified Public Accountants

March 23, 2000

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	28,468	1
<b>Total Sales of Water</b>	<b>28,468</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	87	2
Other Water Revenues (474)	837	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>924</b>	
<b>Total Operating Revenues</b>	<b>29,392</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	10,950	5
General Operating Expenses (680-690)	5,633	6
<b>Total Operation and Maintenance Expenses</b>	<b>16,583</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	12,006	7
Amortization Expense (404)		8
Taxes (408)	457	9
<b>Total Other Operating Expenses</b>	<b>12,463</b>	
<b>Total Operating Expenses</b>	<b>29,046</b>	
<b>NET OPERATING INCOME</b>	<b>346</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	88	3,090	12,064	4
Commercial	34	1,355	4,828	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>122</b>	<b>4,445</b>	<b>16,892</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		10,222	8
Other Sales to Public Authorities (464)	5	360	1,354	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>129</b>	<b>4,805</b>	<b>28,468</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	10,222	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>10,222</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	87	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>87</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	224	7
<b>Other (specify):</b>		
BULK WATER SALES TO RAILROAD & BLACKTOPPING COMPANY	613	8
<b>Total Other Water Revenues (474)</b>	<b>837</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	4,116	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,153	3
Chemicals (630)		4
Supplies and Expenses (640)	2,541	5
Repairs of Water Plant (650)	2,432	6
Transportation Expenses (660)	708	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>10,950</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,829	8
Office Supplies and Expenses (681)	1,125	9
Outside Services Employed (682)	975	10
Insurance Expense (684)	1,624	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	80	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>5,633</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>16,583</b>	

**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	NOT APPLICABLE TO THIS ENTITY		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	DIRECT BASED UPON PAYROLL COSTS	424	3
PSC Remainder Assessment	GROSS INTRASTATE OPERATING REVENUES	33	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>457</b>	

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	150		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>150</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,483		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)	42,597		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>44,080</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	19,210		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	25,592		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,467		20
<b>Total Pumping Plant</b>	<b>46,269</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			150 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>150</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			1,483 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)			42,597 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>44,080</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			19,210 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			25,592 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,467 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>46,269</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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 \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	82,552		26
Transmission and Distribution Mains (343)	283,390		27
Fire Mains (344)	0		28
Services (345)	35,164		29
Meters (346)	8,625	543	30
Hydrants (348)	27,093		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>436,824</b>	<b>543</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,300		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	604		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>1,904</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>529,227</b>	<b>543</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>529,227</b>	<b>543</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			82,552 26
Transmission and Distribution Mains (343)			283,390 27
Fire Mains (344)			0 28
Services (345)			35,164 29
Meters (346)			9,168 30
Hydrants (348)			27,093 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>437,367</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,300 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			604 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,904</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>529,770</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>529,770</b>

## 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			412	412	1
February			398	398	2
March			436	436	3
April			462	462	4
May			656	656	5
June			668	668	6
July			776	776	7
August			661	661	8
September			641	641	9
October			571	571	10
November			516	516	11
December			577	577	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>6,774</b>	<b>6,774</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				95	13
Less: Other utility use				90	14
Other utility use explanation:					15
Sewer System Flushing & Cleaning 25					
Fire Fighting 50					
Street Cleaning 15					
Water pumped into distribution system				<b>6,589</b>	16
Less: Water sold				4,805	17
Losses and unaccounted for				<b>1,784</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>27%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Loss Unknown					
Maximum gallons pumped by all methods in any one day during reporting year				68	21
Date of maximum: 7/24/1999					22
Cause of maximum:					23
Main Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				7	24
Date of minimum: 1/3/1999					25
Total KWH used for pumping for the year				1,153	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

### SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#1	270	8	172,800	Yes	1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1			1
Location	STONE LAKE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	JACUZZI			5
Year Installed	1976			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	120			8
Pump Motor or Standby Engine Mfr	JACUZZI			10
Year Installed	1976			11
Type	ELECTRIC			12
Horsepower	10			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				23
Year Installed				24
Type				25
Horsepower				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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons	30,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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)
P	D	6.000	16,196	0	0	0	<b>16,196</b>
P	D	8.000	2,913	0	0	0	<b>2,913</b>
<b>Total Within Municipality</b>			<b>19,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,109</b>
<b>Total Utility</b>			<b>19,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,109</b>

### 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	117	0	0	0	117		1
M	1.000	5	1	0	0	6		2
M	1.500	1	0	0	0	1		3
P	2.000	2	0	0	0	2		4
<b>Total Utility</b>		<b>125</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>126</b>	<b>0</b>	

### 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	122	0	0	0	122	30	1
1.000	1	1	0	0	2	0	2
1.500	1	0	0	0	1	0	3
2.000	1	0	0	0	1	0	4
<b>Total:</b>	<b>125</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>126</b>	<b>30</b>	

#### 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	88	29	0	5	0	0	122	1
1.000	0	1	0	1	0	0	2	2
1.500	0	0	0	1	0	0	1	3
2.000	0	1	0	0	0	0	1	4
<b>Total:</b>	<b>88</b>	<b>31</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>126</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	34				34	2
<b>Total Fire Hydrants</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	34
Number of distribution system valves end of year:	204
Number of distribution valves operated during year:	204

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-16)

#### WATER SERVICES

1. No adjustments made to water services column (F)
  2. There are no utility owned services temporarily shut off at the curb stop or otherwise not in use at end of year.
  - 3a. Additions for water services were financed by the customer.
  - 3b. There were no assessments against the property owners for the installation of the services.
  - 3c. The basis of recording the cost of the additions was cost however, all costs were paid for by the customer.
  - 3d. Not applicable
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