



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STOUGHTON WATER UTILITYPrincipal Office: 600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589For 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: STOUGHTON WATER UTILITY

Utility Address: 600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589

When was utility organized? 9/15/1886

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KRISTY R VIKE-MANTHE

Title: UTILITIES ACCOUNTANT

Office Address:

600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589

Telephone: (608) 873 - 3379 EXT 15

Fax Number: (608) 873 - 4878

E-mail Address: stoutil@stoughtonutilites.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR DAN CHRISTIANSEN

Title: CHAIRMAN

Office Address:

116 S DIVISION STREET
STOUGHTON, WI 53589

Telephone: (608) 873 - 6537

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MS JACKIE DRAWS

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 1411

E-mail Address:

Date of most recent audit report: 2/22/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT P. KARDASZ

Title: UTILITY DIRECTOR

Office Address:

600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53580

Telephone: (608) 873 - 3379 EXT 23

Fax Number: (608) 873 - 4878

E-mail Address:

Name of utility commission/committee: Utilities Committee

Names of members of utility commission/committee:

MR BOB BARNETT, MAYOR

MS DEB BICKSLER, CITIZEN

MR DAN CHRISTENSEN, CITIZEN

MS JUDY KINNING, CITY CLERK

MS NORDEEN OFFERDAHL, CITIZEN

MR GERALD OLSON, ALDERMAN

MS DONNA VOGEL, ALDERPERSON

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)	1,013,024	986,674	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	435,014	375,623	2
Depreciation Expense (403)	196,581	164,154	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	166,289	153,042	5
Total Operating Expenses	797,884	692,819	
Net Operating Income	215,140	293,855	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	215,140	293,855	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	703	(269)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	90,752	71,818	10
Miscellaneous Nonoperating Income (421)	(3,570)	0	11
Total Other Income	87,885	71,549	
Total Income	303,025	365,404	
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	303,025	365,404	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	92,505	83,617	14
Amortization of Debt Discount and Expense (428)	4,214	3,384	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	4,532	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	96,719	91,533	
Net Income	206,306	273,871	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,637,777	2,382,438	20
Balance Transferred from Income (433)	206,306	273,871	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	18,532	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)	2,844,083	2,637,777	

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 EARNED ON INVESTMENTS & SPECIAL FUNDS	90,752	5
Total (Acct. 419):	90,752	
Miscellaneous Nonoperating Income (421):		
DEPRECIATION ON NON-UTILITY PLANT	(3,570)	6
Total (Acct. 421):	(3,570)	
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)	703				703	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	703	0	0	0	703	

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	1,013,024	0	0	0	1,013,024	1
Less: interdepartmental sales	231		0	0	231	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,012,793	0	0	0	1,012,793	

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	170,784		170,784	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	849		849	6
Other nonutility expenses			0	7
Water utility plant accounts	26,697	25,914	52,611	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	25,914	(25,914)	0	18
All other accounts	17,650		17,650	19
Total Payroll	241,894	0	241,894	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	9,036,158	8,850,147	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,047,904	1,850,466	2
Net Utility Plant	6,988,254	6,999,681	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,988,254	6,999,681	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	107,000	107,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,570	0	6
Net Nonutility Property	103,430	107,000	
Investment in Municipality (123)	0	0	7
Other Investments (124)	19,418	20,702	8
Special Funds (125-128)	1,420,113	715,564	9
Total Other Property and Investments	1,542,961	843,266	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	398,557	1,000,711	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	77,141	141,267	15
Other Accounts Receivable (143)	1,298	2,623	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	8,458	5,614	18
Materials and Supplies (151-163)	12,288	12,845	19
Prepayments (165)	0	1,002	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	497,742	1,164,062	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,730	31,944	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	27,730	31,944	
Total Assets and Other Debits	9,056,687	9,038,953	

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)	504,588	504,588	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,844,083	2,637,777	28
Total Proprietary Capital	3,348,671	3,142,365	
LONG-TERM DEBT			
Bonds (221-222)	1,850,000	1,975,000	29
Advances from Municipality (223)	0	7,273	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,850,000	1,982,273	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	8,772	10,509	33
Payables to Municipality (233)	1,767	199,640	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	156,911	145,580	36
Interest Accrued (237)	15,361	17,154	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	182,811	372,883	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	3,058	3,058	43
Other Deferred Credits (253)	57,628	50,094	44
Total Deferred Credits	60,686	53,152	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,614,519	3,488,280	49
Total Liabilities and Other Credits	9,056,687	9,038,953	

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)	9,028,025	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)	8,133				7
Total Utility Plant	9,036,158	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,047,904	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,047,904	0	0	0	
Net Utility Plant	6,988,254	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	1,850,466				1,850,466	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	196,581				196,581	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,527				13,527	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	588				588	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	210,696	0	0	0	210,696	13
Debits during year						14
Book cost of plant retired	8,105				8,105	15
Cost of removal	1,583				1,583	16
Other debits (specify):						17
Adjustment to actual	3,570				3,570	18
Total debits	13,258	0	0	0	13,258	19
Balance End of Year	2,047,904	0	0	0	2,047,904	20
						21
						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):					
Park shelter at well house	107,000			107,000	2
Total Nonutility Property (121)	107,000	0	0	107,000	
Less accum. prov. depr. & amort. (122)	0	3,570		3,570	3
Net Nonutility Property	107,000	(3,570)	0	103,430	

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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	12,288	12,845 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	12,288	12,845

**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)				
1977 Mortgage Revenue Bonds	592	428	1,757	1
1998 Mortgage Revenue Bonds	3,623	428	25,973	2
Total			27,730	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	504,588	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>504,588</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1977 Mortgage Revenue Bonds	11/01/1977	05/01/2005	6.00%	375,000	1
1989 Mortgage Revenue Bonds	02/01/1989	05/01/2009	7.00%	0	2
1998 Mortgage Revenue Bonds	05/01/1998	11/01/2013	4.50%	1,475,000	3
Total Bonds (Account 221):				1,850,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 1,850,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Electric Utility	02/28/1996	02/28/1999	5.00%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	145,580	1
Accruals:		
Charged water department expense	156,911	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>156,911</u>	
Taxes paid during year:		
County, state and local taxes	145,580	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>145,580</u>	
Balance end of year	<u><u>156,911</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)					
1977 Mortgage Revenue Bonds	5,191	22,097	23,295	3,993	1
1989 Mortgage Revenue Bonds	195	350	545	0	2
1998 Mortgage Revenue Bonds	11,768	69,005	69,405	11,368	3
OUTSTANDING COUPONS 77		1,053	1,053	0	4
Subtotal	17,154	92,505	94,298	15,361	
Advances from Municipality (223)					
Advance from Municipality	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	17,154	92,505	94,298	15,361	

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	3,488,280	0	0	0	0	3,488,280	1
Add credits during year:							
For Services	33,310					33,310	2
For Mains	76,173					76,173	3
Other (specify):							
HYDRANTS	16,756					16,756	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,614,519	0	0	0	0	3,614,519	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	30,105					30,105	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):		
SPECIAL ASSESSMENTS RECEIVALBE	19,418	2
Total (Acct. 124):	19,418	
Sinking Funds (125):		
BOND & INTEREST REDEMPTION	361,244	3
BOND RESERVE	228,815	4
Total (Acct. 125):	590,059	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	28,986	5
Total (Acct. 126):	28,986	
Other Special Funds (128):		
PLANT MAINT AND RESERVE	801,068	6
Total (Acct. 128):	801,068	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	77,141	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	77,141	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	1,298	15
Other (specify):		

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)
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):		1,298
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS	8,458	17
Total (Acct. 145):		8,458
Prepayments (165):		
NONE		18
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):		0
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	1,767	24
Total (Acct. 233):		1,767
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	57,628	25
Total (Acct. 253):		57,628

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	8,937,719	0	0	0	8,937,719	1
Materials and Supplies	12,566	0	0	0	12,566	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,949,185	0	0	0	1,949,185	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,551,399	0	0	0	3,551,399	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,449,701	0	0	0	3,449,701	
Net Operating Income	215,140	0	0	0	215,140	8
Net Operating Income as a percent of Average Net Rate Base						
	6.24%	N/A	N/A	N/A	6.24%	

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	504,588	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,740,930	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,245,518	
Net Income		
Net Income	206,306	5
Percent Return on Proprietary Capital	6.36%	

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

Bonds (Accts. 221 and 222) (Page F-14)

The 1989 Mortgage Revenue Bonds were paid in full during 1999.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The advance from the electric utility was paid in full during 1999.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2000

Ms. Kristy R. Vike-Manthe, Utilities Accountant
Stoughton Water Utility
600 South Fourth Street
P.O. Box 383
Stoughton, WI 53589-0383

1999 Analytical Review DWCCA-5750-PJL

Dear Ms. Vike-Manthe:

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. 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 8,207. However, \$47,027 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per kWh, 8,207 appears low. Please review your records and indicate if 8,207 is in fact the correct number.

2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations for the changes in Accounts 903, Customer Records and Collections Expenses, and 920, Administrative and General Salaries and follow this procedure in the future.

3. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years, and meters over 4 inches every year. Your larger water meters have not been tested at the appropriate frequency in recent years. If these meters are inaccurate, considerable revenue is lost. During 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

4. Please state the reasons for the decreases in average retirement costs for mains and services between 1998 and 1999, as indicated below. Retirement costs are taken from page W-8 and the corresponding statistical schedules are on pages W-17 and W-18.

Year	Account	Units Retired	Retirement Cost	Average Retirement Cost
1998	343-Mains	997 feet	\$21,471	\$21.54 per foot
1999	343-Mains	183 feet	\$148	\$ 0.81 per foot

FINANCIAL SECTION FOOTNOTES

1998 345-Services 2 services \$50 \$25.00 per service
1999 345-Services 350 services \$469 \$ 1.34 per service

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 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\5750.doc

cc: Mayor Bob Barnett

Response letter received 12/29/00.

#1, Utility apparently did not understand question, responded that 12/00 utility bill as paid in 1/01, so power for pumping expense actually is higher. Check this issue in 2000 report.

#2, "Expenses in Account 903 have gone up due to the fact that Stoughton Utilities is now using a collection agency more often, also a special water mailing was done in 1999. Account 920 allocation of labor is being booked to the appropriate accounts."

#3, "Starting in January 2000, the Stoughton Water Utility has set up procedures to move in compliance with PSC 185.76 on the testing of all water meters. Significant progress was made this year."

#4, Water mains and services that were retired date back to the early 1890's.

(will note in log to check these issues in the 2000 report)

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	993,402	1
Total Sales of Water	993,402	
Other Operating Revenues		
Forfeited Discounts (470)	4,171	2
Miscellaneous Service Revenues (471)	3,163	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,288	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,622	
Total Operating Revenues	1,013,024	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	595	8
Pumping Expenses (620-633)	74,469	9
Water Treatment Expenses (640-652)	16,174	10
Transmission and Distribution Expenses (660-678)	88,405	11
Customer Accounts Expenses (901-905)	45,576	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	209,795	14
Total Operation and Maintenance Expenses	435,014	
Other Operating Expenses		
Depreciation Expense (403)	196,581	15
Amortization Expense (404-407)	0	16
Taxes (408)	166,289	17
Total Other Operating Expenses	362,870	
Total Operating Expenses	797,884	
NET OPERATING INCOME	215,140	

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	17	2,583	2,583	2
Industrial				3
Total Unmetered Sales to General Customers (460)	17	2,583	2,583	
Metered Sales to General Customers (461)				
Residential	3,950	233,611	473,890	4
Commercial	303	76,480	108,557	5
Industrial	24	116,649	96,349	6
Total Metered Sales to General Customers (461)	4,277	426,740	678,796	
Private Fire Protection Service (462)	38		11,167	7
Public Fire Protection Service (463)	4,267		284,762	8
Other Sales to Public Authorities (464)	36	10,709	15,863	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	2	49	231	12
Total Sales of Water	8,637	440,081	993,402	

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)	284,762	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)	284,762	
Forfeited Discounts (470):		
Customer late payment charges	4,171	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,171	
Miscellaneous Service Revenues (471):		
CHARGES BILLED TO CUSTOMERS TO RECOVER WATER LOSS UNAUTHORIZED	3,163	7
Total Miscellaneous Service Revenues (471)	3,163	
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	12,288	10
Other (specify): NONE		11
Total Other Water Revenues (474)	12,288	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	595	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	595	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	47,027	17
Pumping Labor and Expenses (624)	14,448	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	6,339	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	6,655	25
Total Pumping Expenses	74,469	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	8	26
Chemicals (641)	5,833	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	6,320	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	4,013	33
Total Water Treatment Expenses	16,174	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	2,008	36
Meter Expenses (663)	1,669	37
Customer Installations Expenses (664)	1,142	38
Miscellaneous Expenses (665)	13,630	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	1,237	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	921	43
Maintenance of Transmission and Distribution Mains (673)	24,604	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	24,026	46
Maintenance of Meters (676)	10,501	47
Maintenance of Hydrants (677)	7,671	48
Maintenance of Miscellaneous Plant (678)	996	49
Total Transmission and Distribution Expenses	88,405	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	5,284	51
Customer Records and Collection Expenses (903)	40,243	52
Uncollectible Accounts (904)	49	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	45,576	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	95,644	56
Office Supplies and Expenses (921)	3,507	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	25,200	59
Property Insurance (924)	1,208	60
Injuries and Damages (925)	10,234	61
Employee Pensions and Benefits (926)	42,735	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	7,253	65
Rents (931)	10,324	66
Maintenance of General Plant (932)	13,690	67
Total Administrative and General Expenses	209,795	
 Total Operation and Maintenance Expenses	 435,014	

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		156,911	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,490	2
Net property tax equivalent		151,421	
Social Security		15,544	3
PSC Remainder Assessment		1,166	4
Other (specify): TRANS & POWER EQUIP CHARGED TO CLEARING		(1,842)	5
Total tax expense		166,289	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198986				3
County tax rate	mills		3.367485				4
Local tax rate	mills		7.085287				5
School tax rate	mills		10.518799				6
Voc. school tax rate	mills		1.471789				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.642346				10
Less: state credit	mills		1.734837				11
Net tax rate	mills		20.907509				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.085287				14
Combined School Tax Rate	mills		11.990588				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.075875				17
Total Tax Rate	mills		22.642346				18
Ratio of Local and School Tax to Total	dec.		0.842487				19
Total tax net of state credit	mills		20.907509				20
Net Local and School Tax Rate	mills		17.614298				21
Utility Plant, Jan. 1	\$	8,850,147	8,850,147				22
Materials & Supplies	\$	12,845	12,845				23
Subtotal	\$	8,862,992	8,862,992				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,862,992	8,862,992				26
Assessment Ratio	dec.		1.005096				27
Assessed Value	\$	8,908,158	8,908,158				28
Net Local & School Rate	mills		17.614298				29
Tax Equiv. Computed for Current Year	\$	156,911	156,911				30
Tax Equivalent per 1994 PSC Report	\$	130,803					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	156,911					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	11,635	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	476,960	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	488,595	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	529,934	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	222,172	0	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	570,960	4,781	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,323,066	4,781	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	13,671	0	22
Water Treatment Equipment (332)	76,607	485	23
Total Water Treatment Plant	90,278	485	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,206		24
Structures and Improvements (341)	1,611		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)			11,635	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)			476,960	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	488,595	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			529,934	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			222,172	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			575,741	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,327,847	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			13,671	22
Water Treatment Equipment (332)			77,092	23
Total Water Treatment Plant	0	0	90,763	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			13,206	24
Structures and Improvements (341)			1,611	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	591,791		26
Transmission and Distribution Mains (343)	3,919,951	76,172	27
Fire Mains (344)	0		28
Services (345)	846,919	32,067	29
Meters (346)	471,169	8,183	30
Hydrants (348)	503,967	16,756	31
Other Transmission and Distribution Plant (349)	973		32
Total Transmission and Distribution Plant	6,349,587	133,178	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	219,506		34
Office Furniture and Equipment (391)	15,913	4,486	35
Computer Equipment (391.1)	52,865	7,220	36
Transportation Equipment (392)	30,425	31,392	37
Stores Equipment (393)	790		38
Tools, Shop and Garage Equipment (394)	35,109		39
Laboratory Equipment (395)	6,198		40
Power Operated Equipment (396)	73,325		41
Communication Equipment (397)	23,202	2,294	42
SCADA Equipment (397.1)	138,465	4,881	43
Miscellaneous Equipment (398)	89		44
Other Tangible Property (399)	0		45
Total General Plant	595,887	50,273	
Total utility plant in service directly assignable	8,847,413	188,717	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,847,413	188,717	

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)			591,791 26
Transmission and Distribution Mains (343)	148		3,995,975 27
Fire Mains (344)			0 28
Services (345)	469		878,517 29
Meters (346)	1,290		478,062 30
Hydrants (348)			520,723 31
Other Transmission and Distribution Plant (349)			973 32
Total Transmission and Distribution Plant	1,907	0	6,480,858
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			219,506 34
Office Furniture and Equipment (391)			20,399 35
Computer Equipment (391.1)			60,085 36
Transportation Equipment (392)			61,817 37
Stores Equipment (393)			790 38
Tools, Shop and Garage Equipment (394)			35,109 39
Laboratory Equipment (395)	6,198		0 40
Power Operated Equipment (396)			73,325 41
Communication Equipment (397)			25,496 42
SCADA Equipment (397.1)			143,346 43
Miscellaneous Equipment (398)			89 44
Other Tangible Property (399)			0 45
Total General Plant	6,198	0	639,962
Total utility plant in service directly assignable	8,105	0	9,028,025
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,105	0	9,028,025

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	122,886	2.94%	14,023	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	122,886		14,023	
PUMPING PLANT				
Structures and Improvements (321)	108,434	2.44%	12,930	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	52,795	4.42%	9,820	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	212,896	4.42%	25,342	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	374,125		48,092	
WATER TREATMENT PLANT				
Structures and Improvements (331)	3,872	2.50%	342	16
Water Treatment Equipment (332)	38,992	6.00%	4,611	17
Total Water Treatment Plant	42,864		4,953	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	638	2.25%	36	18
Distribution Reservoirs and Standpipes (342)	203,127	1.87%	11,066	19
Transmission and Distribution Mains (343)	539,377	0.93%	36,809	20
Fire Mains (344)	0			21
Services (345)	166,936	2.09%	18,031	22
Meters (346)	195,806	5.03%	23,873	23
Hydrants (348)	73,593	1.59%	8,146	24
Other Transmission and Distribution Plant (349)	611	5.00%	49	25
Total Transmission and Distribution Plant	1,180,088		98,010	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					136,909	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	136,909	
321					121,364	8
322					0	9
323					62,615	10
324					0	11
325					238,238	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	422,217	
331					4,214	16
332					43,603	17
	0	0	0	0	47,817	
341					674	18
342					214,193	19
343	148			(3,570)	572,468	20
344					0	21
345	469				184,498	22
346	1,290				218,389	23
348					81,739	24
349					660	25
	1,907	0	0	(3,570)	1,272,621	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	22,859	2.25%	4,939	26
Office Furniture and Equipment (391)	13,257	5.83%	161	27
Computer Equipment (391.1)	10,818	26.67%	32,625	28
Transportation Equipment (392)	27,828	10.50%	588	29
Stores Equipment (393)	0	4.00%	23	30
Tools, Shop and Garage Equipment (394)	13,193	5.83%	1,461	31
Laboratory Equipment (395)	2,105	5.83%	0	32
Power Operated Equipment (396)	10,075	6.00%	4,400	33
Communication Equipment (397)	13,502	9.17%	1,416	34
SCADA Equipment (397.1)	16,797	9.17%		35
Miscellaneous Equipment (398)	69	5.83%	5	36
Other Tangible Property (399)	0			37
Total General Plant	130,503		45,618	
Total accum. prov. directly assignable	1,850,466		210,696	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,850,466		 210,696	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					27,798	26
391					13,418	27
391.1					43,443	28
392					28,416	29
393					23	30
394					14,654	31
395	6,198	1,583			(5,676)	32
396				4,399	18,874	33
397				(4,399)	10,519	34
397.1					16,797	35
398					74	36
399					0	37
	6,198	1,583	0	0	168,340	
	8,105	1,583	0	(3,570)	2,047,904	
					0	38
	8,105	1,583	0	(3,570)	2,047,904	

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			38,431	38,431	1
February			34,512	34,512	2
March			38,697	38,697	3
April			36,409	36,409	4
May			41,703	41,703	5
June			39,874	39,874	6
July			41,580	41,580	7
August			41,277	41,277	8
September			42,174	42,174	9
October			40,879	40,879	10
November			37,658	37,658	11
December			36,636	36,636	12
Total for year	0	0	469,830	469,830	
Less: Measured or estimated water used in main flushing and water treatment during year				13,100	13
Less: Other utility use				2,657	14
Other utility use explanation:					15
water main breaks, serviceleaks, and water meter testing					
Water pumped into distribution system				454,073	16
Less: Water sold				440,081	17
Losses and unaccounted for				13,992	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,824	21
Date of maximum: 5/27/1999					22
Cause of maximum:					23
FLUSHING HYDRANTS AND METER TESTING.					
Minimum gallons pumped by all methods in any one day during reporting year				870	24
Date of minimum: 12/6/1999					25
Total KWH used for pumping for the year				8,207	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 - WILSON/TAFT	3	950	12	770	Yes	1
WELL - VAN BUREN/ROBY	4	969	15	1,800	Yes	2
WELL - W. SOUTH/KING	5	1,112	19	1,462	Yes	3
WELL - E. ACADEMY	6	1,132	18	1,498	Yes	4
WELL - ROBY	7	1,040	17	1,440	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STAND BY 2	STAND-BY 1	WELL #7	1
Location	OUTH & KING PUMPHOUSE	E. ACADEMY PUMPHOUSE	ROBY ROAD	2
Purpose	S	S	S	3
Destination	R	D	D	4
Pump Manufacturer	CUMMINS	WAUKESHA	CUMMINS	5
Year Installed	1989	1986	1998	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	2,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	CUMMINS	WAUKESHA	CUMMINS	9
Year Installed	1989	1986	1998	10
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	11
Horsepower	0	0	395	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3	WELL 4	WELL 5	14
Location	WILSON/TAFT	VAN BUREN/ROBY	W. SOUTH/KING	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	FAIRBANKS MORSE	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1990	1963	1977	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	560	1,200	1,015	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	A C	22
Year Installed	1990	1963	1977	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	125	125	25
				26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 6			1
Location	E. ACADEMY			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AURORA			5
Year Installed	1986			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,040			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1986			11
Type	ELECTRIC			12
Horsepower	100			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	ET 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1951	1989	1977	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	0	225	6
Total capacity in gallons	250,000	400,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9800	1.4400	1.9800	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	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	4.000	70,848	0	183	0	70,665	1
M	D	6.000	56,499	246	0	0	56,745	2
M	D	8.000	101,681	1,114	0	0	102,795	3
M	D	10.000	56,529	1,567	0	0	58,096	4
M	S	10.000	230	0	0	0	230	5
M	D	12.000	899	0	0	0	899	6
Total Within Municipality			286,686	2,927	183	0	289,430	
Total Utility			286,686	2,927	183	0	289,430	

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)	
L	0.625	846	0	350	0	496		1
M	0.625	855	0	0	0	855		2
M	0.750	260	0	0	0	260		3
M	1.000	1,271	1,257	0	0	2,528		4
P	1.000	1	0	0	0	1		5
M	1.250	25	0	0	0	25		6
M	1.500	105	0	0	0	105		7
M	2.000	76	0	0	0	76		8
M	2.500	1	0	0	0	1		9
M	4.000	14	0	0	0	14		10
M	6.000	6	0	0	0	6		11
Total Utility		3,460	1,257	350	0	4,367	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 (o).

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	4,187	88	3	0	4,272	52	1
1.000	70	1	0	0	71	17	2
1.250	7	0	0	0	7	0	3
1.500	53	1	0	0	54	41	4
2.000	47		4	0	43	42	5
3.000	5	0	0	0	5	0	6
4.000	6	0	0	0	6	0	7
Total:	4,375	90	7	0	4,458	152	

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	3,853	170	10	13	0	226	4,272	1
1.000	3	49	7	5	2	5	71	2
1.250	0	5	0	1	0	1	7	3
1.500	2	44	1	6	0	1	54	4
2.000	0	19	3	11	0	10	43	5
3.000	0	2	2	1	0	0	5	6
4.000	0	4	2	0	0	0	6	7
Total:	3,858	293	25	37	2	243	4,458	

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			0	1
Within Municipality	470	6	0		476	2
Total Fire Hydrants	470	6	0	0	476	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	476
Number of distribution system valves end of year:	973
Number of distribution valves operated during year:	253

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

lab equipment was classified as equipment s/b lab equipment 396/395

Water Mains (Page W-17)

Water Mains (page w-17) additional mains were developer added.

Water Services (Page W-18)

Water Services (page W-18) Additional services were developer added.
