



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HURLEY WATER UTILITY

Principal Office: 405 FIFTH AVENUE NORTH
HURLEY, WI 54534-1178

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HURLEY WATER UTILITY

Utility Address: 405 FIFTH AVENUE NORTH
HURLEY, WI 54534-1178

When was utility organized? 6/1/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LINDA RYSKEWECZ

Title: CLERK TREASURER

Office Address:

405 FIFTH AVENUE NORTH
HURLEY, WI 54534-1178

Telephone: (715) 561 - 4715

Fax Number: (715) 561 - 3222

E-mail Address: hrlyclrk@portup.com

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

Name: DAVID TRACZYK CPA

Title: AUDITOR

Office Address: DAVID TRACZYK, CPA

327 SILVER STREET
HURLEY, WI 54534-1255

Telephone: (715) 561 - 3299

Fax Number: (715) 561 - 4099

E-mail Address: bkkg@portup.com

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

Name: ROBERT LANCTOE

Title: MAYOR

Office Address:

405 5TH AVE N
HURLEY, WI 54534-1178

Telephone: (715) 561 - 4715

Fax Number: (715) 561 - 3222

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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 4/8/1999

Period covered by most recent audit: 1998

Names and titles of utility management including manager or superintendent:

Name: LINDA RYSKEWECZ

Title: CLERK TREASURER

Office Address:

405 FIFTH AVENUE NORTH
HURLEY, WI 54534-1178

Telephone: (715) 561 - 4715

Fax Number: (715) 561 - 3222

E-mail Address: hrlyclrk@portup.com

Name: ROBERT LANCTOE

Title: MAYOR

Office Address:

405 FIFTHE AVENUE NORTH
HURLEY, WI 54534-1178

Telephone: (715) 561 - 4715

Fax Number: (715) 561 - 3222

E-mail Address:

Name: THOMAS SANDS

Title: SUPERINTENDENT

Office Address:

405 FIFTH AVENUE NORTH
HURLEY, WI 54534-1178

Telephone: (715) 561 - 4715

Fax Number: (715) 561 - 3222

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS

Names of members of utility commission/committee:

LEON BARON
EDWARD GIBBONS

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

If "yes," has the municipality 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: [REDACTED]

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:

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)	319,188	306,870	1
Operating Expenses:			
Operation and Maintenance Expense (401)	272,537	245,797	2
Depreciation Expense (403)	30,141	24,504	3
Amortization Expense (404)	0	0	4
Taxes (408)	47,490	54,189	5
Total Operating Expenses	350,168	324,490	
Net Operating Income	(30,980)	(17,620)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(30,980)	(17,620)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,026	304	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,713	6,477	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,739	6,781	
Total Income	(26,241)	(10,839)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(26,241)	(10,839)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	8,816	11,393	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	8,816	11,393	
Net Income	(35,057)	(22,232)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	71,653	170,717	19
Balance Transferred from Income (433)	(35,057)	(22,232)	20
Miscellaneous Credits to Surplus (434)	0	29,150	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	105,982	24
Total Unappropriated Earned Surplus End of Year (216)	36,596	71,653	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON CHECKING ACCOUNT	3,713	4
Total (Acct. 419):	3,713	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,393				2,393	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	1,367				1,367	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,367	0	0	0	1,367	
Net income (or loss)	1,026	0	0	0	1,026	

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	319,188	0	0	0	319,188	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	319,188	0	0	0	319,188	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,803,055	1,750,309	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	319,004	288,196	2
Net Utility Plant	1,484,051	1,462,113	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	95,750	137,020	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,567	19,066	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,042	16,833	14
Materials and Supplies (150)	28,049	26,541	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	173,408	199,460	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,657,459	1,661,573	

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)	594,908	546,675	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	36,596	71,653	23
Total Proprietary Capital	631,504	618,328	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	150,451	172,827	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	150,451	172,827	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	23,470	18,158	28
Payables to Municipality (233)	6,774	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	45,794	53,244	31
Interest Accrued (237)	703	254	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	76,741	71,656	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	798,762	798,762	38
Total Liabilities and Other Credits	1,657,458	1,661,573	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,803,055	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,803,055	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	319,004	0	0	0	9
Total Accumulated Provision	319,004	0	0	0	
Net Utility Plant	1,484,051	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	288,196				288,196	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,141				30,141	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,484				1,484	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,625	0	0	0	31,625	13
Debits during year						14
Book cost of plant retired	817				817	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	817	0	0	0	817	19
Balance End of Year	319,004	0	0	0	319,004	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.78%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	28,049	26,541
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>28,049</u>	<u>26,541</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	546,675	1
Changes during year (explain):		
MUNICIPALITY FUNDED CONSTRUCTION	48,233	2
Balance end of year	594,908	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
BANK NOTE	09/14/1999	11/30/2004	5.50%	150,451	1
Total for Account 223				150,451	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	53,244	1
Accruals:		
Charged water department expense	47,489	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>47,489</u>	
Taxes paid during year:		
County, state and local taxes	52,670	6
Social Security taxes	1,916	7
PSC Remainder Assessment	353	8
Other (explain):		
NONE		9
Total payments and other debits	<u>54,939</u>	
Balance end of year	<u><u>45,794</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
BANK NOTE	254	8,816	8,367	703	2
Subtotal	254	8,816	8,367	703	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	254	8,816	8,367	703	

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	798,762	0	0	0	0	798,762	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	798,762	0	0	0	0	798,762	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	591,745					591,745	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,567	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	20,567	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FUND	29,042	12
Total (Acct. 145):	29,042	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO GENERAL FUND	6,774	16
Total (Acct. 233):	6,774	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,776,682	0	0	0	1,776,682	1
Materials and Supplies	27,295	0	0	0	27,295	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	303,600	0	0	0	303,600	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	798,762	0	0	0	798,762	6
Other (specify):						
NONE					0	7
Average Net Rate Base	701,615	0	0	0	701,615	
Net Operating Income	(30,980)	0	0	0	(30,980)	8
Net Operating Income as a percent of Average Net Rate Base						
	-4.42%	N/A	N/A	N/A	-4.42%	

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	570,791	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	54,124	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	624,915	
Net Income		
Net Income	(35,057)	5
Percent Return on Proprietary Capital	-5.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The city installed some new mains and hydrants as part of an industrial park improvement project. The utility replaced 15 water meters

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

New water rates were approved 06/28/99, and became effective with the 4th quarter billing.

5. Obligations incurred or assumed, excluding commercial paper.

The advance from municipality (bank note) was re-financed.

6. Formal proceedings with the Public Service Commission.

New rates were approved 06/28/99, after the hearing on 06/24/99.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-13)

none

Signature Page (Page ii)

DAVID TRACZYK
327 SILVER STREET
HURLEY WI 54534-1255

BOARD OF COMMISSIONERS
HURLEY WATER UTILITY
HURLEY, WISCONSIN

I HAVE COMPILED THE ACCOMPANYING BALANCE SHEETS, STATEMENTS OF INCOME AND RETAINED EARNINGS, AND STATISTICAL DATA OF THE HURLEY WATER UTILITY FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998, INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

MY COMPILATIONS WERE LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE WISCONSIN PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE FINANCIAL STATEMENTS REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

MARCH 30, 2000

DAVID TRACZYK

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 17, 2000

Ms. Linda Ryskewecz, Clerk Treasurer
City of Hurley Water Utility
405 Fifth Avenue North
Hurley, WI 54534-1178

1999 Analytical Review DWCCA-2640-PJL

Dear Ms. Ryskewecz:

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 of the Water Operating Revenues - Sales of Water schedule on page W-2, we noted that the sales of water were reported as unmetered. Please correct your copy of the annual report to reflect that the sales were metered.
2. In the footnotes for the Hydrants and Distribution System Valves schedule on page W-18, the utility indicates that employees are in the process of determining the number and location of distribution system valves. Please provide an update on that 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\2640.doc

cc: Mayor Robert Lanctoe

REPLY LETTER RECEIVED 8/18/00.
#1, utility copy corrected.
#2, 448 total valves mapped.
Review closed.

FINANCIAL SECTION FOOTNOTES

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	315,606	1
Total Sales of Water	315,606	
Other Operating Revenues		
Forfeited Discounts (470)	2,099	2
Other Water Revenues (474)	1,483	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,582	
Total Operating Revenues	319,188	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	247,622	5
General Operating Expenses (680-690)	24,915	6
Total Operation and Maintenance Expenses	272,537	
Other Operating Expenses		
Depreciation Expense (403)	30,141	7
Amortization Expense (404)		8
Taxes (408)	47,490	9
Total Other Operating Expenses	77,631	
Total Operating Expenses	350,168	
NET OPERATING INCOME	(30,980)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	652	30,689	148,510	4
Commercial	143	17,883	79,696	5
Industrial	9	1,762	7,100	6
Total Metered Sales to General Customers (461)	804	50,334	235,306	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		68,664	8
Other Sales to Public Authorities (464)	11	2,025	11,636	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	816	52,359	315,606	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	68,664	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	68,664	
Forfeited Discounts (470):		
Customer late payment charges	2,099	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,099	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,483	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,483	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	20,812	1
Purchased Water (610)	213,151	2
Fuel or Power Purchased for Pumping (620)	739	3
Chemicals (630)		4
Supplies and Expenses (640)	9,713	5
Repairs of Water Plant (650)	3,207	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	247,622	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,375	8
Office Supplies and Expenses (681)	2,454	9
Outside Services Employed (682)	685	10
Insurance Expense (684)	4,562	11
Employees Pensions and Benefits (686)	9,604	12
Regulatory Commission Expenses (688)	3,235	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	24,915	
 Total Operation and Maintenance Expenses	 272,537	

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		45,795	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		574	2
Net property tax equivalent		45,221	
Social Security		1,916	3
PSC Remainder Assessment		353	4
Other (specify): NONE			5
Total tax expense		47,490	

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			Iron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215521				3
County tax rate	mills		5.542328				4
Local tax rate	mills		14.512494				5
School tax rate	mills		13.852579				6
Voc. school tax rate	mills		1.553684				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.676606				10
Less: state credit	mills		2.558194				11
Net tax rate	mills		33.118412				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.512494				14
Combined School Tax Rate	mills		15.406263				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		29.918757				17
Total Tax Rate	mills		35.676606				18
Ratio of Local and School Tax to Total	dec.		0.838610				19
Total tax net of state credit	mills		33.118412				20
Net Local and School Tax Rate	mills		27.773430				21
Utility Plant, Jan. 1	\$	1,750,309	1,750,309				22
Materials & Supplies	\$	26,541	26,541				23
Subtotal	\$	1,776,850	1,776,850				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,776,850	1,776,850				26
Assessment Ratio	dec.		0.927979				27
Assessed Value	\$	1,648,879	1,648,879				28
Net Local & School Rate	mills		27.773430				29
Tax Equiv. Computed for Current Year	\$	45,795	45,795				30
Tax Equivalent per 1994 PSC Report	\$	42,801					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	45,795					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	4,000		7
Wells and Springs (314)	0		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	4,000	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,297		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	52,691		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	53,988	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	22,755		22
Water Treatment Equipment (332)	13,457		23
Total Water Treatment Plant	36,212	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			4,000 7
Wells and Springs (314)			0 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	4,000
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			1,297 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			52,691 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	53,988
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			22,755 22
Water Treatment Equipment (332)			13,457 23
Total Water Treatment Plant	0	0	36,212
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	40,002		26
Transmission and Distribution Mains (343)	1,240,283	50,153	27
Fire Mains (344)	0		28
Services (345)	196,693		29
Meters (346)	49,269	1,230	30
Hydrants (348)	123,607	2,180	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,649,854	53,563	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	498		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,757		38
Other Tangible Property (390)	0		39
Total General Plant	6,255	0	
Total utility plant in service directly assignable	1,750,309	53,563	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,750,309	53,563	

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)			40,002 26
Transmission and Distribution Mains (343)			1,290,436 27
Fire Mains (344)			0 28
Services (345)			196,693 29
Meters (346)	817		49,682 30
Hydrants (348)			125,787 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	817	0	1,702,600
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			498 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,757 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,255
Total utility plant in service directly assignable	817	0	1,803,055
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	817	0	1,803,055

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	8,621			8,621	1
February	6,627			6,627	2
March	7,595			7,595	3
April	7,565			7,565	4
May	7,052			7,052	5
June	7,211			7,211	6
July	7,141			7,141	7
August	7,134			7,134	8
September	7,182			7,182	9
October	7,364			7,364	10
November	6,833			6,833	11
December	7,921			7,921	12
Total for year	88,246	0	0	88,246	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				88,246	16
Less: Water sold				52,359	17
Losses and unaccounted for				35,887	18
Percent unaccounted for to the nearest whole percent (%)				41%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
THE AMOUNT OF WATER USED FOR FIRE PURPOSES, FLUSHING HYDRANTS, AND OTHER UTILITY USE HAS NOT BEEN ESTIMATED. SEVERAL MAJOR LEAKS OCCURRED DURING THE YEAR.					
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: CITY OF IRON WOOD MICHIGAN					27
Point of Delivery: CITY STATE BORDER					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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

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)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

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	TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	32		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,280	0	0	0	1,280	1
M	D	1.250	818	0	0	0	818	2
M	D	1.500	1,098	0	0	0	1,098	3
M	D	2.000	13,735	0	0	0	13,735	4
M	D	4.000	28,698	0	0	0	28,698	5
M	D	6.000	14,674	1,907	0	0	16,581	6
M	D	8.000	19,414	0	0	0	19,414	7
M	D	10.000	13,262	0	0	0	13,262	8
Total Within Municipality			92,979	1,907	0	0	94,886	
Total Utility			92,979	1,907	0	0	94,886	

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	845	0	0	0	845	60	1
M	1.000	53	0	0	0	53		2
M	2.000	14	0	0	0	14		3
M	4.000	3	0	0	0	3		4
Total Utility		915	0	0	0	915	60	

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	813	25	15	0	823	115	1
0.750	20	0	0	0	20	0	2
1.000	43	0	0	0	43	0	3
1.250	7	0	0	0	7	0	4
1.500	8	0	0	0	8	0	5
2.000	14	0	0	0	14	0	6
3.000	2	0	0	0	2	0	7
4.000	2	0	0	0	2	0	8
Total:	909	25	15	0	919	115	

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	735	64	10	2	0	12	823	1
0.750	0	20	0	0	0	0	20	2
1.000	1	42	0	0	0	0	43	3
1.250	0	5	0	2	0	0	7	4
1.500	0	7	0	0	0	1	8	5
2.000	0	8	0	5	0	1	14	6
3.000	0	0	0	2	0	0	2	7
4.000	0	1	0	1	0	0	2	8
Total:	736	147	10	12	0	14	919	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	135	2			137	2
Total Fire Hydrants	135	2	0	0	137	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 75

Number of distribution system valves end of year: 448

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

NUMBER OF RESIDENTIAL CUSTOMERS DECREASED FROM PRIOR YEAR TO REFLECT CUSTOMERS WITH WATER TEMPORARILY SHUT OFF.

Unmetered sales figures (lines 1, 2 & 3) moved to metered sales (lines 4, 5 & 6) per request from JPL on 4/27/00 by PJL.

Sales for Resale (Acct. 466) (Page W-03)

NONE

Water Operation & Maintenance Expenses (Page W-05)

PLANT OPERATION AND MAINTENANCE COSTS OF WAGES AND REPAIRS INCREASED BECAUSE A COUPLE OF MAJOR LEAKS WERE DISCOVERED AND REPAIRED DURING THE YEAR.

REGULATORY COMMISSION EXPENSES WERE INCURRED IN CONNECTION WITH AN APPLICATION TO INCREASE RATES, WHICH WAS APPROVED.

Water Utility Plant in Service (Page W-08)

NEW 6" WATER MAINS WERE INSTALLED BY THE CITY, ALONG WITH 2 NEW HYDRANTS IN THE CITY'S INDUSTRIAL PAK. THE CITY PAID THE COST.

25 NEW METERS WERE PURCHASED DURING THE YEAR. 15 OF THEM WERE INSTALLED, REPLACING 15 OLD METERS THAT WERE NOT WORKING PROPERLY.

Sources of Water Supply - Ground Waters (Page W-11)

NONE

Sources of Water Supply - Surface Waters (Page W-12)

NONE

Water Mains (Page W-15)

NEW 6" WATER MAINS WERE INSTALLED BY THE CITY, ALONG WITH 2 NEW HYDRANTS IN THE CITY'S INDUSTRIAL PARK. THE CITY PAID THE COST.

Hydrants and Distribution System Valves (Page W-18)

EMPLOYEES ARE IN THE PROCESS OF DETERMINING THE NUMBER AND LOCATION OF DISTRIBUTION VALVES.

of valves added per letter from utility received 8/18/00. If # is different in 2000, it may be because they didn't include both the 288 water main valves and the 160 hydrant valves.

PJL