



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BAGLEY MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 195
BAGLEY, WI 53801

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: BAGLEY MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 195
BAGLEY, WI 53801**When was utility organized?** 1/1/1954**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DEANNA MARTIN**Title:** UTILITY CASHIER**Office Address:**P.O. BOX 195
BAGLEY, WI 53801**Telephone:** (608) 996 - 2346**Fax Number:****E-mail Address:**

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

Name: COLLINS & ASSOCIATES, S.C.**Title:****Office Address:** COLLINS & ASSOCIATES, S.C.516 S. MARQUETTE ROAD
P.O. BOX 120
PRAIRIE DU CHIEN, WI 53821**Telephone:** (608) 326 - 6456**Fax Number:** (608) 326 - 5100**E-mail Address:** collins@mhtc.net

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

Name: MR CHARLES STAGMAN**Title:** VILLAGE PRESIDENT**Office Address:**P.O. BOX 195
BAGLEY, WI 53821**Telephone:** (608) 996 - 2346**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: COLLINS & ASSOCIATES, S.C.

Title:

Office Address: COLLINS & ASSOCIATES, S.C.

516 S MARQUETTE ROAD

P.O. BOX 120

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6456

Fax Number: (608) 326 - 5100

E-mail Address: collins@mhtc.net

Date of most recent audit report: 7/6/1999

Period covered by most recent audit: 01/01/98 TO 12/31/98

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES STAGMAN

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 195

BAGLEY, WI 53801

Telephone: (608) 996 - 2346

Fax Number:

E-mail Address:

Name: MR KEN VAN LOO

Title: UTILITY MANAGER

Office Address:

500 S. BAGLEY

BAGLEY, WI 53801

Telephone: (608) 996 - 2769

Fax Number:

E-mail Address:

Name: MS DEANNA MARTIN

Title: UTILITY CASHIER

Office Address:

P.O. BOX 195

BAGLEY, WI 53801

Telephone: (608) 996 - 2346

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MS DEANNA MARTIN, UTILITY CASHIER

MR CHARLES STAGMAN, VILLAGE PRESIDENT

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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: [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)	97,889	65,201	1
Operating Expenses:			
Operation and Maintenance Expense (401)	28,011	12,811	2
Depreciation Expense (403)	18,597	13,068	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,225	20,287	5
Total Operating Expenses	66,833	46,166	
Net Operating Income	31,056	19,035	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	31,056	19,035	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,598	994	9
Miscellaneous Nonoperating Income (421)	50,900	41,186	10
Total Other Income	54,498	42,180	
Total Income	85,554	61,215	
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	85,554	61,215	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,243	6,076	13
Amortization of Debt Discount and Expense (428)	187	187	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	27,734	23,136	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	33,164	29,399	
Net Income	52,390	31,816	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	131,500	99,684	19
Balance Transferred from Income (433)	52,390	31,816	20
Miscellaneous Credits to Surplus (434)	5,489	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	189,379	131,500	

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 FROM BANK ACCOUNT	1,083	4
INTEREST EARNED FROM SPECIAL ASSESSMENTS	473	5
INTEREST EARNED FROM VILLAGE HYDRANT LOAN	2,042	6
Total (Acct. 419):	3,598	
Miscellaneous Nonoperating Income (421):		
SPECIAL ASSESSMENTS	50,900	7
Total (Acct. 421):	50,900	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
1998 AUDIT ENTRY	5,489	10
Total (Acct. 434):	5,489	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	97,889	0	0	0	97,889	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	97,889	0	0	0	97,889	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,042,015	955,245	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	127,105	107,172	2
Net Utility Plant	914,910	848,073	
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)	6,500	6,750	6
Special Funds (125)	56,226	38,178	7
Total Other Property and Investments	62,726	44,928	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	45,404	108,895	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,642	1,269	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	43,261	35,611	14
Materials and Supplies (150)	650	236	15
Prepayments (165)	242	253	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	101,199	146,264	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,113	7,300	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,113	7,300	
Total Assets and Other Debits	1,085,948	1,046,565	

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)	14,152	14,152	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	189,379	131,500	23
Total Proprietary Capital	203,531	145,652	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	581,400	586,300	25
Other long-Term Debt (224)	90,644	106,039	26
Total Long-Term Debt	672,044	692,339	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	798	0	28
Payables to Municipality (233)	30,992	29,344	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,355	11,002	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	42,145	40,346	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	168,228	168,228	38
Total Liabilities and Other Credits	1,085,948	1,046,565	

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)	1,042,015	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	1,042,015	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	127,105	0	0	0	9
Total Accumulated Provision	127,105	0	0	0	
Net Utility Plant	914,910	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	107,172				107,172	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,597				18,597	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,786				1,786	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,383	0	0	0	20,383	13
Debits during year						14
Book cost of plant retired	450				450	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	450	0	0	0	450	19
Balance End of Year	127,105	0	0	0	127,105	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.05%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	650	236
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	650	236

**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)				
MORTGAGE REVENUE BOND	7,300	187	7,113	1
Total			7,113	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	14,152 1
Changes during year (explain):	2
Balance end of year	14,152

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)					
MORTGAGE REVENUE BOND	04/20/1998	10/01/2038	4.75%	581,400	1
Total for Account 223				581,400	
Other Long-Term Debt (224)					
F & M BANK	04/21/1994	04/21/2004	5.50%	90,644	2
Total for Account 224				90,644	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	20,225	2
Charged electric department expense	0	3
Charged sewer department expense	654	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,879	
Taxes paid during year:		
County, state and local taxes	19,971	6
Social Security taxes	817	7
PSC Remainder Assessment	91	8
Other (explain):		
NONE		9
Total payments and other debits	20,879	
Balance end of year	0	

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)					
MORTGAGE REVENUE BOND	6,943	27,734	27,792	6,885	2
Subtotal	6,943	27,734	27,792	6,885	
Other long-Term Debt (224)					
F & M BANK	4,059	5,243	5,832	3,470	3
Subtotal	4,059	5,243	5,832	3,470	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	11,002	32,977	33,624	10,355	

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	168,228	0	0	0	0	168,228	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	168,228	0	0	0	0	168,228	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT - WATER	6,500	2
Total (Acct. 124):	6,500	
Special Funds (125):		
DEPRECIATION FUND	6,407	3
INTEREST & BOND REDEMPTION FUND	6,345	4
BOND RESERVE FUND	43,474	5
Total (Acct. 125):	56,226	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,642	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	11,642	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
VILLAGE ITEMS ON TAX ROLL (DELINQUENT WATER & ASSESSMENTS)	4,177	14
PRIOR YEAR TAX ROLL ITEMS & COSTS DUE FROM VILLAGE	6,442	15
1999 COSTS DUE FROM SEWER	5,909	16
PRIOR YEAR COSTS DUE FROM SEWER	24,312	17
1999 VILLAGE HYDRANT LOAN PAYMENT	2,421	18
Total (Acct. 145):	43,261	
Prepayments (165):		
PREPAID INSURANCE	242	19
Total (Acct. 165):	242	

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)
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):		0
Payables to Municipality (233):		
PAYROLL TAXES PAID BY VILLAGE	3,021	22
1999 TAX EQUIVALENT	19,971	23
1998 LOAN FROM VILLAGE - GARBAGE FUND	8,000	24
Total (Acct. 233):	30,992	
Other Deferred Credits (253):		
NONE		25
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	998,630	0	0	0	998,630	1
Materials and Supplies	443	0	0	0	443	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	117,138	0	0	0	117,138	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	168,228	0	0	0	168,228	6
Other (specify):					0	7
Average Net Rate Base	713,707	0	0	0	713,707	
Net Operating Income	31,056	0	0	0	31,056	8
Net Operating Income as a percent of Average Net Rate Base	4.35%	N/A	N/A	N/A	4.35%	

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	14,152	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	160,439	3
Other (Specify):		4
Total Average Proprietary Capital	174,591	
Net Income		
Net Income	52,390	5
Percent Return on Proprietary Capital	30.01%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountants' Compilation Report

Balance Sheet (Page F-05)

See Accountants' Compilation Report

Identification and Ownership (Page iv)

We have comiled the accompanying Public Service Commission Report for the Bagley Municipal Water Utility of the Village of Bagley, Wisconsin, for the year ended December 31, 1999, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the utility. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance on it.

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 24, 2000

Ms. Deanna Martin, Utility Clerk
Bagley Municipal Water Utility
P.O. Box 195
Bagley, WI 53801-0195

1999 Analytical Review DWCCA-310-PJL

Dear Ms. Martin:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported 2 items described as prior year costs. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.

2. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported prior year costs described as 1998 loan from village - garbage fund. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

Thank you for your efforts in preparing your 1999 annual report. You may consider your review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\310.doc

cc: Mr. Charles Stagman, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	94,296	1
Total Sales of Water	94,296	
Other Operating Revenues		
Forfeited Discounts (470)	358	2
Other Water Revenues (474)	3,235	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,593	
Total Operating Revenues	97,889	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	19,155	5
General Operating Expenses (680-690)	8,856	6
Total Operation and Maintenance Expenses	28,011	
Other Operating Expenses		
Depreciation Expense (403)	18,597	7
Amortization Expense (404)		8
Taxes (408)	20,225	9
Total Other Operating Expenses	38,822	
Total Operating Expenses	66,833	
NET OPERATING INCOME	31,056	

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	374	10,631	59,623	4
Commercial	14	861	3,091	5
Industrial				6
Total Metered Sales to General Customers (461)	388	11,492	62,714	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		30,960	8
Other Sales to Public Authorities (464)	4	37	622	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	393	11,529	94,296	

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)	30,960	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)	30,960	
Forfeited Discounts (470):		
Customer late payment charges	358	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	358	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,857	7
Other (specify):		
REVENUE FROM VILLAGE HYDRANT LOAN	378	8
Total Other Water Revenues (474)	3,235	
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)	8,001	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,008	3
Chemicals (630)	105	4
Supplies and Expenses (640)	2,595	5
Repairs of Water Plant (650)	6,446	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	19,155	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,500	8
Office Supplies and Expenses (681)	1,070	9
Outside Services Employed (682)	4,860	10
Insurance Expense (684)	426	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	8,856	
Total Operation and Maintenance Expenses	28,011	

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		19,971	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		654	2
Net property tax equivalent		19,317	
Social Security		817	3
PSC Remainder Assessment		91	4
Other (specify): NONE			5
Total tax expense		<u>20,225</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216676				3
County tax rate	mills		5.150291				4
Local tax rate	mills		0.630532				5
School tax rate	mills		14.886229				6
Voc. school tax rate	mills		1.838552				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.722280				10
Less: state credit	mills		1.920538				11
Net tax rate	mills		20.801742				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.630532				14
Combined School Tax Rate	mills		16.724781				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.355313				17
Total Tax Rate	mills		22.722280				18
Ratio of Local and School Tax to Total	dec.		0.763802				19
Total tax net of state credit	mills		20.801742				20
Net Local and School Tax Rate	mills		15.888403				21
Utility Plant, Jan. 1	\$	955,245	955,245				22
Materials & Supplies	\$	236	236				23
Subtotal	\$	955,481	955,481				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	955,481	955,481				26
Assessment Ratio	dec.		0.923038				27
Assessed Value	\$	881,945	881,945				28
Net Local & School Rate	mills		15.888403				29
Tax Equiv. Computed for Current Year	\$	14,013	14,013				30
Tax Equivalent per 1994 PSC Report	\$	19,971					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	19,971					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)	4,297		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)	53,932		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	58,229	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	40,974		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	33,082		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	74,056	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	50		23
Total Water Treatment Plant	50	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50		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)			4,297 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)			53,932 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	58,229
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			40,974 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			33,082 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	74,056
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			50 23
Total Water Treatment Plant	0	0	50
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			50 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)	94,743		26
Transmission and Distribution Mains (343)	438,219	75,427	27
Fire Mains (344)	0		28
Services (345)	133,231	1,000	29
Meters (346)	87,279	4,486	30
Hydrants (348)	69,127		31
Other Transmission and Distribution Plant (349)	117		32
Total Transmission and Distribution Plant	822,766	80,913	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	109		35
Computer Equipment (372.1)	0	1,683	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	35	4,624	38
Other Tangible Property (390)	0		39
Total General Plant	144	6,307	
Total utility plant in service directly assignable	955,245	87,220	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	955,245	87,220	

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)			94,743 26
Transmission and Distribution Mains (343)			513,646 27
Fire Mains (344)			0 28
Services (345)			134,231 29
Meters (346)	450		91,315 30
Hydrants (348)			69,127 31
Other Transmission and Distribution Plant (349)			117 32
Total Transmission and Distribution Plant	450	0	903,229
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			109 35
Computer Equipment (372.1)			1,683 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			4,659 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,451
Total utility plant in service directly assignable	450	0	1,042,015
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	450	0	1,042,015

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			1,179	1,179	1
February			737	737	2
March			775	775	3
April			762	762	4
May			922	922	5
June			1,015	1,015	6
July			1,367	1,367	7
August			1,233	1,233	8
September			1,205	1,205	9
October			2,062	2,062	10
November			1,108	1,108	11
December			1,339	1,339	12
Total for year	0	0	13,704	13,704	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				12,704	16
Less: Water sold				11,529	17
Losses and unaccounted for				1,175	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: waiting					20
Maximum gallons pumped by all methods in any one day during reporting year				154	21
Date of maximum: 10/23/1999					22
Cause of maximum: Cleaning tanks/reservoir					23
Minimum gallons pumped by all methods in any one day during reporting year				4	24
Date of minimum: 10/30/1999					25
Total KWH used for pumping for the year				20,478	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 - WISCONSIN ST, BAGLEY	1	275	6	20,000	Yes	1
WELL - WILLOW LANE, BAGLEY	2	285	6	20,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WISCONSIN STREET	WILLOW LANE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE N.W.	PEERLESS	5
Year Installed	1992	1987	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	340	300	8
Pump Motor or Standby Engine Mfr	LAYNE N.W.	V.S.	9
Year Installed	1992	1987	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	20	30	12

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

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	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1987		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons	84,000		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	0.750	200	0	0	0	200	1
M	D	1.500	88	0	0	0	88	2
M	D	2.000	576	0	0	0	576	3
M	D	4.000	978	0	0	0	978	4
M	D	6.000	6,832	0	0	0	6,832	5
P	D	6.000	10,378	0	0	0	10,378	6
P	D	8.000	2,870	0	0	0	2,870	7
Total Within Municipality			21,922	0	0	0	21,922	
Total Utility			21,922	0	0	0	21,922	

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	386	2	0	0	388		1
M	2.000	3	0	0	0	3		2
Total Utility		389	2	0	0	391	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	403	42	15	0	430	0	1
1.000	2	0	0	0	2	0	2
1.500	3	0	0	0	3	0	3
Total:	408	42	15	0	435	0	

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	379	12	0	5	0	34	430	1
1.000	0	2	0	0	0	0	2	2
1.500	1	1	0	1	0	0	3	3
Total:	380	15	0	6	0	34	435	

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	53				53	2
Total Fire Hydrants	53	0	0	0	53	
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:	24
Number of distribution system valves end of year:	106
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) - Increase due to Utility Manage position increase to full time because of utility expansion.

Repairs of Water Plant (650) - Increase due to increase in repairs needed in 1999.

Outside Service Employed (682) - Increase due to extra accounting fees because of audit.

Water Utility Plant in Service (Page W-08)

Mains addition is finish work on Mains added in 1998.

Water Mains (Page W-15)

No additions in 1999. Utility Plant addition was finish work for Mains added in 1998.

Water Services (Page W-16)

New services were installed by Village & property owners have not reimbursed yet.

Meters (Page W-17)

Utility decided to not test meters.

Hydrants and Distribution System Valves (Page W-18)

Number of distribution system valves reported in 1998 were incorrect.
