



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTLITY

Utility Address: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

When was utility organized? 9/15/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY H AUSTIN

Title: DEPUTY CLERK TRESURER

Office Address:

24 WEST MAIN STREET
P.O. BOX 79
BELLEVILLE, WI 53508

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 2659

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: PAUL ZIEHLI

Title: VILLAGE PRESIDENT

Office Address:

24 WEST MAIN STREET
P.O. BOX 79
BELLEVILLE, WI 53508

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 2659

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 1/28/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR JERRY BUTTS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

20 RIVER STREET

P.O. BOX 79

BELLEVILLE, WI 53508

Telephone: (608) 424 - 3666

Fax Number: (608) 424 - 3379

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

DAN EDGE, TRUSTEE

MARY GEHIN, TRUSTEE

TERRY KRINGLE, CHAIR OF PUBLIC WORKS COMM.

RAY LAMBOLEY, TRUSTEE

PHYLLIS WAMBOLD, TRUSTEE

GARY ZIEGLER, CHAIR OF FINANCE COMMITTEE

PAUL ZIEHLI, VILLAGE PRESIDENT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	188,767	179,359	1
Operating Expenses:			
Operation and Maintenance Expense (401)	87,733	73,788	2
Depreciation Expense (403)	25,615	17,286	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,865	35,598	5
Total Operating Expenses	147,213	126,672	
Net Operating Income	41,554	52,687	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	41,554	52,687	
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)	42,929	36,406	9
Miscellaneous Nonoperating Income (421)	81,588	98,495	10
Total Other Income	124,517	134,901	
Total Income	166,071	187,588	
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	166,071	187,588	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	70,486	72,568	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,672	4,404	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	74,158	76,972	
Net Income	91,913	110,616	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	799,568	688,952	19
Balance Transferred from Income (433)	91,913	110,616	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	12,037	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)	879,444	799,568	

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 INCOME	42,929	4
Total (Acct. 419):	42,929	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER OPERATING INCOME	81,588	5
Total (Acct. 421):	81,588	
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):		
PRIOR YEAR DEPRECIATION PER PSC LETTER	12,037	9
Total (Acct. 435)--Debit:	12,037	
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)					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	188,767	0	0	0	188,767	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	188,767	0	0	0	188,767	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,615,807	1,451,949	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	201,233	176,137	2
Net Utility Plant	1,414,574	1,275,812	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,411,903	3,396,482	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	332,356	222,615	4
Net Nonutility Property	3,079,547	3,173,867	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	125,193	102,215	7
Total Other Property and Investments	3,204,740	3,276,082	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	654,754	653,365	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,196	9,903	11
Other Accounts Receivable (143)	40,787	39,315	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	78,753	67,565	14
Materials and Supplies (150)	6,791	5,024	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	788,281	775,172	
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	5,407,595	5,327,066	

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)	725,458	669,203	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	879,444	799,568	23
Total Proprietary Capital	1,604,902	1,468,771	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	2,294,027	2,401,224	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,294,027	2,401,224	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,663	8,004	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	31,813	33,523	31
Interest Accrued (237)	13,100	14,000	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	57,576	55,527	
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)	1,451,090	1,401,544	38
Total Liabilities and Other Credits	5,407,595	5,327,066	

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)	1,615,807	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	1,615,807	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	201,233	0	0	0	9
Total Accumulated Provision	201,233	0	0	0	
Net Utility Plant	1,414,574	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	176,137				176,137	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,615				25,615	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Record water depreciation	29,359				29,359	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	54,974	0	0	0	54,974	13
Debits during year						14
Book cost of plant retired	16,300				16,300	15
Cost of removal					0	16
Other debits (specify):						17
PSC entry to ture up year depreciat	13,578				13,578	18
Total debits	29,878	0	0	0	29,878	19
Balance End of Year	201,233	0	0	0	201,233	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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	3,396,482	16,808	1,387	3,411,903	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,396,482	16,808	1,387	3,411,903	
Less accum. prov. depr. & amort. (122)	222,615	109,741		332,356	3
Net Nonutility Property	3,173,867	(92,933)	1,387	3,079,547	

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	6,791	4,943
Sewer utility		81
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,791	5,024

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)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	669,203	1
Changes during year (explain):		
PLANT ADDITIONS TO BE PAID FOR BY THE TIF	56,255	2
Balance end of year	<u><u>725,458</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
MAIN STREET	10/14/1993	10/14/2001	3.00%	17,641	1
PEARL STREET	07/30/1996	07/30/2006	3.00%	55,000	2
CLEAN WATER FUND	07/24/1996	07/24/2016	3.00%	2,221,386	3
Total for Account 223				<u>2,294,027</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	33,523	1
Accruals:		
Charged water department expense	31,813	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>31,813</u>	
Taxes paid during year:		
County, state and local taxes	33,523	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>33,523</u>	
Balance end of year	<u><u>31,813</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 Advance	800	704	1,004	500	2
1996 General Obligation Notes	1,100	2,968	3,068	1,000	3
Subtotal	1,900	3,672	4,072	1,500	
Other long-Term Debt (224)					
NONE	0			0	4
CLEAN WATER FUND	12,100	70,486	70,986	11,600	5
Subtotal	12,100	70,486	70,986	11,600	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	14,000	74,158	75,058	13,100	

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	487,301	0	0	914,243	0	1,401,544	1
Add credits during year:							
For Services	7,640			2,720		10,360	2
For Mains	25,098			14,088		39,186	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	520,039	0	0	931,051	0	1,451,090	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WWTP REPLACEMENT ACCOUNT	49,000	3
SEWER BOND REDEMPTION ACCOUNT	76,193	4
Total (Acct. 125):	125,193	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,196	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	7,196	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	40,787	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	40,787	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	73,544	13
MISCELLANEOUS	5,209	14
Total (Acct. 145):	78,753	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
DUE TO OTHER FUNDS	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

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	1,533,878	0	0	0	1,533,878	1
Materials and Supplies	5,867	0	0	0	5,867	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	188,685	0	0	0	188,685	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	503,670	0	0	0	503,670	6
Other (specify):						
NONE					0	7
Average Net Rate Base	847,390	0	0	0	847,390	
Net Operating Income	41,554	0	0	0	41,554	8
Net Operating Income as a percent of Average Net Rate Base						
	4.90%	N/A	N/A	N/A	4.90%	

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	697,330	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	839,506	3
Other (Specify):		4
Total Average Proprietary Capital	1,536,836	
Net Income		
Net Income	91,913	5
Percent Return on Proprietary Capital	5.98%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Per PSC letter dated June 30, 1999.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 9, 2000

Ms. Mary H. Austin, Deputy Clerk Treasurer
Belleville Municipal Water & Sewer Utility
24 West Main Street
P.O. Box 79
Belleville, WI 53508-0079

1999 Analytical Review DWCCA-420-PJL

Dear Ms. Austin:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the utility reports contributions in aid of construction for both water mains and water in services in account 271 on page F-17. However, in the footnotes for both the mains and services schedules on pages W-15 and W-16, it is not indicated that the additions are paid for by either the customers or by developers. Please explain.
2. The Commission is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, the average cost of meters was \$197. Please provide copies of invoices for the meters installed in 1999, duplicate invoices are not necessary if all are the same. In addition, please provide the average cost to install the meters. Thank you for your cooperation with our meter project.
3. Please provide more detail regarding the \$4,320 reported as Other Water Revenues in Account 474.

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:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\420.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Paul Ziehli, Village President

REPLY RECEIVED 6/15/00.

#1, mains, services & hydrants all paid for by developer.

#2, invoices included.

#3, \$3,751 was for return on net investment in meters charged to sewer dept,
& \$569 was misc income.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	183,913	1
Total Sales of Water	183,913	
Other Operating Revenues		
Forfeited Discounts (470)	534	2
Other Water Revenues (474)	4,320	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,854	
Total Operating Revenues	188,767	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	47,913	5
General Operating Expenses (680-690)	39,820	6
Total Operation and Maintenance Expenses	87,733	
Other Operating Expenses		
Depreciation Expense (403)	25,615	7
Amortization Expense (404)		8
Taxes (408)	33,865	9
Total Other Operating Expenses	59,480	
Total Operating Expenses	147,213	
NET OPERATING INCOME	41,554	

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	657	33,541	84,797	4
Commercial	67	9,019	15,624	5
Industrial	3	384	786	6
Total Metered Sales to General Customers (461)	727	42,944	101,207	
Private Fire Protection Service (462)	3		1,325	7
Public Fire Protection Service (463)	1		73,544	8
Other Sales to Public Authorities (464)	17	4,868	7,837	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	748	47,812	183,913	

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)	73,544	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)	73,544	
Forfeited Discounts (470):		
Customer late payment charges	534	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	534	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISC WATER REVENUES	4,320	8
Total Other Water Revenues (474)	4,320	
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)	22,879	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,004	3
Chemicals (630)	1,071	4
Supplies and Expenses (640)	8,299	5
Repairs of Water Plant (650)	8,660	6
Transportation Expenses (660)	4,000	7
Total Plant Operation and Maintenance Expenses	47,913	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,777	8
Office Supplies and Expenses (681)	7,975	9
Outside Services Employed (682)	5,983	10
Insurance Expense (684)	9,177	11
Employees Pensions and Benefits (686)	2,142	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	766	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	39,820	
Total Operation and Maintenance Expenses	87,733	

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		31,813	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		983	2
Net property tax equivalent		30,830	
Social Security		2,798	3
PSC Remainder Assessment		237	4
Other (specify): NONE			5
Total tax expense		<u>33,865</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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202191				3
County tax rate	mills		4.628102				4
Local tax rate	mills		8.199077				5
School tax rate	mills		14.342457				6
Voc. school tax rate	mills		1.495491				7
Other tax rate - Local	mills		1.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.867318				10
Less: state credit	mills		2.510978				11
Net tax rate	mills		27.356340				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.199077				14
Combined School Tax Rate	mills		15.837948				15
Other Tax Rate - Local	mills		1.000000				16
Total Local & School Tax	mills		25.037025				17
Total Tax Rate	mills		29.867318				18
Ratio of Local and School Tax to Total	dec.		0.838275				19
Total tax net of state credit	mills		27.356340				20
Net Local and School Tax Rate	mills		22.932135				21
Utility Plant, Jan. 1	\$	1,451,949	1,451,949				22
Materials & Supplies	\$	5,024	5,024				23
Subtotal	\$	1,456,973	1,456,973				24
Less: Plant Outside Limits	\$	2,670	2,670				25
Taxable Assets	\$	1,454,303	1,454,303				26
Assessment Ratio	dec.		0.953900				27
Assessed Value	\$	1,387,260	1,387,260				28
Net Local & School Rate	mills		22.932135				29
Tax Equiv. Computed for Current Year	\$	31,813	31,813				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,813					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)	550		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)	8,056		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	8,606	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	6,832		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,557		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,087		20
Total Pumping Plant	38,476	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,924		23
Total Water Treatment Plant	2,924	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,300		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)			550 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)			8,056 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	8,606
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			6,832 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			30,557 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,087 20
Total Pumping Plant	0	0	38,476
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,924 23
Total Water Treatment Plant	0	0	2,924
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,300 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)	33,459		26
Transmission and Distribution Mains (343)	938,972	87,817	27
Fire Mains (344)	0		28
Services (345)	181,292	7,640	29
Meters (346)	89,881	71,221	30
Hydrants (348)	137,840	13,480	31
Other Transmission and Distribution Plant (349)	48		32
Total Transmission and Distribution Plant	1,382,792	180,158	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	154		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,450		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,547		38
Other Tangible Property (390)	0		39
Total General Plant	19,151	0	
Total utility plant in service directly assignable	1,451,949	180,158	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,451,949	180,158	

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)			33,459 26
Transmission and Distribution Mains (343)	11,150		1,015,639 27
Fire Mains (344)			0 28
Services (345)			188,932 29
Meters (346)	1,350		159,752 30
Hydrants (348)	3,800		147,520 31
Other Transmission and Distribution Plant (349)			48 32
Total Transmission and Distribution Plant	16,300	0	1,546,650
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			154 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,450 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			15,547 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	19,151
Total utility plant in service directly assignable	16,300	0	1,615,807
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	16,300	0	1,615,807

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			4,872	4,872	1
February			4,464	4,464	2
March			4,761	4,761	3
April			4,584	4,584	4
May			5,457	5,457	5
June			4,821	4,821	6
July			5,156	5,156	7
August			4,748	4,748	8
September			4,766	4,766	9
October			4,538	4,538	10
November			4,296	4,296	11
December			4,521	4,521	12
Total for year	0	0	56,984	56,984	
Less: Measured or estimated water used in main flushing and water treatment during year				758	13
Less: Other utility use				309	14
Other utility use explanation:					15
Main leak and fire flows					
Water pumped into distribution system				55,917	16
Less: Water sold				47,812	17
Losses and unaccounted for				8,105	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Not sure of this note					
Maximum gallons pumped by all methods in any one day during reporting year				300	21
Date of maximum: 5/8/1999					22
Cause of maximum:					23
Filling pool public					
Minimum gallons pumped by all methods in any one day during reporting year				111	24
Date of minimum: 10/29/1999					25
Total KWH used for pumping for the year				64,833	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)	
34 EAST MAIN STREET	1 BF479	317	8	396,000	Yes	1
435 SOUTH PARK STREET	2 BF480	394	8	720,000	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	34 EAST MAIN STREET	435 SOUTH PARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1912	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	275	500	8
Pump Motor or Standby Engine Mfr	USE	FM	9
Year Installed	1977	1958	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	50	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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	126		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	60	0	0	0	60	1
M	D	1.000	4,218	0	0	0	4,218	2
M	D	2.000	282	0	0	0	282	3
M	D	3.000	100	0	0	0	100	4
M	D	4.000	400	0	0	0	400	5
M	D	6.000	25,886	0	0	0	25,886	6
M	D	8.000	23,075	878	495	0	23,458	7
M	D	10.000	13,464	872	1,315	0	13,021	8
Total Within Municipality			67,485	1,750	1,810	0	67,425	
Total Utility			67,485	1,750	1,810	0	67,425	

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	361	3		0	364		1
M	1.000	266	11		0	277		2
M	1.500	18	0		0	18		3
M	2.000	9	1		0	10		4
M	3.000	1	0		0	1		5
M	6.000	11	1		0	12		6
Total Utility		666	16	0	0	682	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	331	0	54	0	277	277	1
0.750	447	360	0	0	807	0	2
1.000	24	1	0	0	25	0	3
1.500	14	0	0	0	14	0	4
2.000	6	0	0	0	6	0	5
3.000	1	0	0	0	1	0	6
Total:	823	361	54	0	1,130	277	

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	201	47	2	6	0	21	277	1
0.750	807	0	0	0	0	0	807	2
1.000	0	22	0	3	0	0	25	3
1.500	0	10	0	4	0	0	14	4
2.000	0	3	1	2	0	0	6	5
3.000	0	0	0	1	0	0	1	6
Total:	1,008	82	3	16	0	21	1,130	

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	111	7	5	(5)	108	2
Total Fire Hydrants	111	7	5	(5)	108	
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:	108
Number of distribution system valves end of year:	187
Number of distribution valves operated during year:	116

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Additions paid for by the utility and village.

Water Services (Page W-16)

Additions paid for by the utility and village.

Meters (Page W-17)

Additions paid for by the utility and village.

Hydrants and Distribution System Valves (Page W-18)

Hydrant additions paid for by TIF and utility.

Adjustments made to reconcile to physical account.
