



3015 (02-09-04)

ANNUAL REPORT

OF

Name: REESEVILLE WATER UTILITY

Principal Office: P.O. BOX 426
REESEVILLE, WI 53579

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: REESEVILLE WATER UTILITY

Utility Address: P.O. BOX 426
REESEVILLE, WI 53579

When was utility organized? 5/12/1924

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JOAN R. DYKSTRA

Title: TREASURER

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 3308

Fax Number: (920) 927 - 5243

E-mail Address:

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

Name: MR LARRY E. WINTER CPA

Title:

Office Address: PARENT, DOTT & COMPANY LTD.

103 W. THIRD ST.
P.O. BOX 516
BEAVER DAM, WI 53916

Telephone: (920) 885 - 3388 EXT 18

Fax Number: (920) 885 - 5008

E-mail Address: lwinter@parentdott.com

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

Name: MR DAVID SNOW

Title: CHAIRMAN

Office Address:

207 JACKSON ST.
P.O. BOX 62
REESEVILLE, WI 53579

Telephone: (920) 927 - 3612

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DEAN ZIEGAL

Title: SUPERINTENDENT

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 5243

Fax Number: (920) 927 - 5245

E-mail Address:

Name: MR KENNETH SCHIMMEL

Title: PRESIDENT

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 5243

Fax Number: (920) 927 - 5245

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR BRIAN MILLER, COMMISSIONER

MR DAVID SNOW, CHAIR

MRS JUDITH STEINBERG, COMMISSIONER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	61,308	61,187	1
Operating Expenses:			
Operation and Maintenance Expense (401)	33,918	29,813	2
Depreciation Expense (403)	10,198	10,146	3
Amortization Expense (404)	0	0	4
Taxes (408)	9,936	9,875	5
Total Operating Expenses	54,052	49,834	
Net Operating Income	7,256	11,353	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,256	11,353	
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)	374	298	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	374	298	
Total Income	7,630	11,651	
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	7,630	11,651	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,600	1,600	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,600	1,600	
Net Income	6,030	10,051	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	101,889	91,838	19
Balance Transferred from Income (433)	6,030	10,051	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	107,919	101,889	

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):		
CHECKING ACCOUNT INTEREST: STATE BANK OF REESEVILLE	374	4
Total (Acct. 419):	374	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					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):						
NONE					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	61,308	0	0	0	61,308	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	61,308	0	0	0	61,308	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	483,448	451,857	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	168,093	158,155	2
Net Utility Plant	315,355	293,702	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	17,642	16,536	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,943	10,144	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,698	2,577	14
Materials and Supplies (150)	3,734	4,449	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	33,017	33,706	
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	348,372	327,408	

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)	132,457	132,457	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	107,919	101,889	23
Total Proprietary Capital	240,376	234,346	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	20,000	20,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	20,000	20,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,767	1,514	28
Payables to Municipality (233)	618	672	29
Customer Deposits (235)			30
Taxes Accrued (236)	2,422	120	31
Interest Accrued (237)	400	0	32
Other Current and Accrued Liabilities (238)	99	66	33
Total Current and Accrued Liabilities	16,306	2,372	
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)	71,690	70,690	38
Total Liabilities and Other Credits	348,372	327,408	

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)	429,609	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)	53,839				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	483,448	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	168,093	0	0	0	9
Total Accumulated Provision	168,093	0	0	0	
Net Utility Plant	315,355	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	158,155				158,155	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,198				10,198	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	389				389	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,587	0	0	0	10,587	13
Debits during year						14
Book cost of plant retired	649				649	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	649	0	0	0	649	19
Balance End of Year	168,093	0	0	0	168,093	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.47%					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	3,734	4,449
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,734	4,449

**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			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	132,457	1
Changes during year (explain):		
NONE		2
Balance end of year	132,457	

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)					
ADVANCES FOR CONSTRUCTION	12/06/1988	04/04/2001	8.00%	17,000	1
ADVANCES FOR CONSTRUCTION	06/09/1982	04/04/2001	8.00%	3,000	2
Total for Account 223				20,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	120	1
Accruals:		
Charged water department expense	9,865	2
Charged electric department expense		3
Charged sewer department expense	172	4
Other (explain):		
PSC REMAINDER ASSESSMENT	71	5
Total Accruals and other credits	10,108	
Taxes paid during year:		
County, state and local taxes	6,760	6
Social Security taxes	975	7
PSC Remainder Assessment	71	8
Other (explain):		
NONE		9
Total payments and other debits	7,806	
Balance end of year	2,422	

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)					
CONSTRUCTION 08/12/86	0	240	180	60	2
CONSTRUCTION 12/06/86	0	1,360	1,020	340	3
Subtotal	0	1,600	1,200	400	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	0	1,600	1,200	400	

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	70,690	0	0	0	0	70,690	1
Add credits during year:							
For Services	1,000					1,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	71,690	0	0	0	0	71,690	
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):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,943	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,943	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SEWER UTILITY FOR 1/2 METER EXPENSE & RETURN ON 1/2 NET METER INVESTMEN	1,602	12
MISCELLANEOUS	96	13
Total (Acct. 145):	1,698	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
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)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
MISCELLANEOUS	618	17
Total (Acct. 233):	618	
Other Deferred Credits (253):		
NONE		18
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	429,433	0	0	0	429,433	1
Materials and Supplies	4,091	0	0	0	4,091	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	163,124	0	0	0	163,124	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	71,190	0	0	0	71,190	6
Other (specify):						
NONE					0	7
Average Net Rate Base	199,210	0	0	0	199,210	
Net Operating Income	7,256	0	0	0	7,256	8
Net Operating Income as a percent of Average Net Rate Base						
	3.64%	N/A	N/A	N/A	3.64%	

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	132,457	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	104,904	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	237,361	
Net Income		
Net Income	6,030	5
 Percent Return on Proprietary Capital	 2.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

THE UTILITY WILL CONSTRUCT A NEW 200,000 GALLON WATER TOWER, RELATED FEED LINE AND A WATER MAIN LOOP. THE FEED LINE AND WATER MAINS WILL BE COMPLETED DURING 2000. CONSTRUCTION ON THE WATER TOWER WILL BE STARTED DURING 2000 AND COMPLETED PRIOR TO THE END OF 2001. THE TOTAL COST OF THESE PROJECTS WILL BE APPROXIMATELY \$785,500. THE VILLAGE OF REESEVILLE HAS OBTAINED A \$344,924 COMMUNITY DEVELOPMENT BLOCK GRANT TO HELP FINANCE THE CONSTRUCTION. THE UTILITY WILL ALSO ISSUE A \$450,000 BOND ANTICIPATION NOTE TO FINANCE THE PROJECT. THE UTILITY WILL APPLY TO THE PUBLIC SERVICE COMMISSION FOR A RATE INCREASE TO COVER INCREASED DEBT SERVICE COST ASSOCIATED WITH THE CONSTRUCTION.

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.

THE UTILITY WILL APPLY TO THE PUBLIC SERVICE COMMISSION FOR A RATE INCREASE DURING 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-06)

CONSTRUCTION IN PROGRESS

THE BALANCE IN THIS ACCOUNT IS FOR ENGINEERING DESIGN WORK ON A NEW WATER TOWER.

Contributions in Aid of Construction (Account 271) (Page F-17)

A CUSTOMER PAID THE ENTIRE COST OF INSTALLING A NEW 1 INCH COPPER SERVICE.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

606PscReport
PARENT DOTT & COMPANY LTD
CERTIFIED PUBLIC ACCOUNTANTS
P O BOX 516
BEAVER DAM WI 53916-0156
PHONE 920-885-3388
FAX 920-885-5008

Utility Committee
Reeseville Water Utility
Reeseville, Wisconsin

We have compiled the accompanying balance sheets of the Reeseville Water Utility as of and for the years ended December 31, 1999 and 1998, and the related statements of income and earned surplus for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary schedules presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules referred to above, and, accordingly, do not express an opinion or any other form of assurance on them.

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

Parent Dott & Company Ltd.

March 8, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2000

Mrs. Joan R. Dykstra, Treasurer
Reeseville Water Utility
P.O. Box 426
Reeseville, WI 53579-0426

1999 Analytical Review DWCCA-4990-PJL

Dear Mrs. Dykstra:

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. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. 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\no prob
CEM.doc

cc: Mr. David Snow, Chair

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	60,808	1
Total Sales of Water	60,808	
Other Operating Revenues		
Forfeited Discounts (470)	129	2
Other Water Revenues (474)	371	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	500	
Total Operating Revenues	61,308	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	24,258	5
General Operating Expenses (680-690)	9,660	6
Total Operation and Maintenance Expenses	33,918	
Other Operating Expenses		
Depreciation Expense (403)	10,198	7
Amortization Expense (404)		8
Taxes (408)	9,936	9
Total Other Operating Expenses	20,134	
Total Operating Expenses	54,052	
NET OPERATING INCOME	7,256	

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	206	9,382	30,146	4
Commercial	26	3,338	7,077	5
Industrial	5	607	1,546	6
Total Metered Sales to General Customers (461)	237	13,327	38,769	
Private Fire Protection Service (462)	2		872	7
Public Fire Protection Service (463)	1		18,814	8
Other Sales to Public Authorities (464)	4	570	2,353	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	244	13,897	60,808	

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)	18,752	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)	62	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	18,814	
Forfeited Discounts (470):		
Customer late payment charges	129	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	129	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	321	7
Other (specify):		
MISCELLANEOUS	50	8
Total Other Water Revenues (474)	371	
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)	9,559	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,047	3
Chemicals (630)	2,339	4
Supplies and Expenses (640)	3,140	5
Repairs of Water Plant (650)	5,848	6
Transportation Expenses (660)	325	7
Total Plant Operation and Maintenance Expenses	24,258	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,204	8
Office Supplies and Expenses (681)	945	9
Outside Services Employed (682)	4,520	10
Insurance Expense (684)	991	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	9,660	
 Total Operation and Maintenance Expenses	33,918	

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		9,013	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		172	2
Net property tax equivalent		8,841	
Social Security		1,024	3
PSC Remainder Assessment		71	4
Other (specify): NONE			5
Total tax expense		9,936	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192446				3
County tax rate	mills		5.887351				4
Local tax rate	mills		3.632260				5
School tax rate	mills		13.495775				6
Voc. school tax rate	mills		1.378548				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.586380				10
Less: state credit	mills		1.933518				11
Net tax rate	mills		22.652862				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.632260				14
Combined School Tax Rate	mills		14.874323				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.506583				17
Total Tax Rate	mills		24.586380				18
Ratio of Local and School Tax to Total	dec.		0.752717				19
Total tax net of state credit	mills		22.652862				20
Net Local and School Tax Rate	mills		17.051191				21
Utility Plant, Jan. 1	\$	451,857	451,857				22
Materials & Supplies	\$	4,449	4,449				23
Subtotal	\$	456,306	456,306				24
Less: Plant Outside Limits	\$	9,079	9,079				25
Taxable Assets	\$	447,227	447,227				26
Assessment Ratio	dec.		1.039258				27
Assessed Value	\$	464,784	464,784				28
Net Local & School Rate	mills		17.051191				29
Tax Equiv. Computed for Current Year	\$	7,925	7,925				30
Tax Equivalent per 1994 PSC Report	\$	9,013					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	9,013					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)	49,841		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	4,843		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	55,234	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,510		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	62,088		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,552		20
Total Pumping Plant	87,150	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,808		23
Total Water Treatment Plant	5,808	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		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)			49,841 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			4,843 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	55,234
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			23,510 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			62,088 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,552 20
Total Pumping Plant	0	0	87,150
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,808 23
Total Water Treatment Plant	0	0	5,808
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			250 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)	12,518		26
Transmission and Distribution Mains (343)	152,257		27
Fire Mains (344)	0		28
Services (345)	67,727	1,000	29
Meters (346)	17,434		30
Hydrants (348)	27,921		31
Other Transmission and Distribution Plant (349)	170		32
Total Transmission and Distribution Plant	278,277	1,000	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,789		38
Other Tangible Property (390)	0		39
Total General Plant	2,789	0	
Total utility plant in service directly assignable	429,258	1,000	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	429,258	1,000	

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)			12,518 26
Transmission and Distribution Mains (343)			152,257 27
Fire Mains (344)			0 28
Services (345)			68,727 29
Meters (346)	649		16,785 30
Hydrants (348)			27,921 31
Other Transmission and Distribution Plant (349)			170 32
Total Transmission and Distribution Plant	649	0	278,628
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,789 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,789
Total utility plant in service directly assignable	649	0	429,609
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	649	0	429,609

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			1,463	1,463	1
February			1,226	1,226	2
March			1,367	1,367	3
April			1,389	1,389	4
May			1,453	1,453	5
June			1,352	1,352	6
July			1,420	1,420	7
August			1,621	1,621	8
September			1,402	1,402	9
October			1,364	1,364	10
November			1,236	1,236	11
December			1,380	1,380	12
Total for year	0	0	16,673	16,673	
Less: Measured or estimated water used in main flushing and water treatment during year				962	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				15,711	16
Less: Water sold				13,897	17
Losses and unaccounted for				1,814	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				101	21
Date of maximum: 4/15/1999					22
Cause of maximum:					23
FLUSHING MAINS					
Minimum gallons pumped by all methods in any one day during reporting year				27	24
Date of minimum: 12/4/1999					25
Total KWH used for pumping for the year				47,690	26
If water is purchased: Vendor Name: N/A					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 1924	1	219	12	40,000	Yes	1
WELL 1977	2	350	12	40,000	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	WELL #1	WELL #2	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	FAIRBANKS-MORSE	PEERLESS	5
Year Installed	1990	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	310	260	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1924	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1924		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons	50,000		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,187	0	0	0	4,187	1
M	D	6.000	11,149	0	0	300	11,449	2
M	S	6.000	480	0	0	0	480	3
M	D	8.000	130	0	0	0	130	4
P	D	8.000	1,981	0	0	0	1,981	5
Total Within Municipality			17,927	0	0	300	18,227	
M	D	6.000	300	0	0	(300)	0	6
Total Outside of Municipality			300	0	0	(300)	0	
Total Utility			18,227	0	0	0	18,227	

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	0.625	63	0	0	0	63	6	1
M	0.750	1	0	0	0	1		2
L	0.750	93	0	0	0	93		3
M	1.000	71	1	0	0	72		4
M	1.500	4	0	0	0	4		5
M	2.000	2	0	0	0	2		6
M	3.000	3	0	0	0	3		7
Total Utility		237	1	0	0	238	6	

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	261	0	14	0	247	14	1
1.000	3	0	0	0	3	0	2
1.500	3	0	0	0	3	0	3
2.000	4	0	0	0	4	0	4
3.000	1	0	0	0	1	0	5
Total:	272	0	14	0	258	14	

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	206	21	6	4	0	10	247	1
1.000	0	3	0	0	0	0	3	2
1.500	0	2	1	0	0	0	3	3
2.000	0	2	0	2	0	0	4	4
3.000	0	0	0	1	0	0	1	5
Total:	206	28	7	7	0	10	258	

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	38				38	2
Total Fire Hydrants	38	0	0	0	38	
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:	38
Number of distribution system valves end of year:	36
Number of distribution valves operated during year:	36

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SUPPLIES AND EXPENSES (640)

DURING 1999 THE UTILITY SPENT \$2,404 TESTING FOR HEAVY METALS, POLUTANTS AND TURBIDITY. WATER QUALITY WAS TESTED AT THE WELLS AND AT VARIOUS POINTS IN THE DISTRIBUTION SYSTEM.

Water Mains (Page W-15)

DURING 1999 THE VILLAGE OF REESEVILLE ANNEXED LAND INTO THE VILLAGE SO THAT ALL WATER MAINS PREVIOUSLY LISTED AS BEING OUTSIDE THE VILLAGE ARE NOW LOCATED WITHIN THE VILLAGE LIMITS.

Water Services (Page W-16)

A CUSTOMER PAID THE ENTIRE COST OF INSTALLING A NEW 1 INCH COPPER SERVICE.
