



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLACK CREEK MUNICIPAL WATER & SEWER UTILITY

Principal Office: P.O. BOX 277
BLACK CREEK, WI 54106

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: BLACK CREEK MUNICIPAL WATER & SEWER UTILITY

Utility Address: P.O. BOX 277
BLACK CREEK, WI 54106

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHARON BLAKE

Title: VILLAGE CLERK

Office Address:

P.O. BOX 277
BLACK CREEK, WI 54106

Telephone: (920) 982 - 3295

Fax Number: (920) 984 - 3250

E-mail Address:

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

Name: MR MIKE KONECNY CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES
200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300 EXT 112

Fax Number: (920) 435 - 8227

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR MIKE KONECNY CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES
200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300 EXT 112

Fax Number: (920) 435 - 8227

E-mail Address:

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

Period covered by most recent audit: CALANDER YEAR 1999

Names and titles of utility management including manager or superintendent:

Name: MERLIN KETTNER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
P.O. BOX 277
BLACK CREEK, WI 54106

Telephone: (920) 982 - 3295

Fax Number: (920) 984 - 3250

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- GARY BRICK, VILLAGE TRUSTEE
- GLORIA DAELKE, VILLAGE TRUSTEE
- TERRY RETTLER, VILLAGE TRUSTEE

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? 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)	133,261	137,550	1
Operating Expenses:			
Operation and Maintenance Expense (401)	91,403	91,478	2
Depreciation Expense (403)	38,917	36,637	3
Amortization Expense (404)	0	0	4
Taxes (408)	35,700	1,677	5
Total Operating Expenses	166,020	129,792	
Net Operating Income	(32,759)	7,758	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(32,759)	7,758	
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)	13,563	15,411	9
Miscellaneous Nonoperating Income (421)	316,595	304,190	10
Total Other Income	330,158	319,601	
Total Income	297,399	327,359	
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	297,399	327,359	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	226,535	230,337	13
Amortization of Debt Discount and Expense (428)	6,277	6,277	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	232,812	236,614	
Net Income	64,587	90,745	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	946,452	688,066	19
Balance Transferred from Income (433)	64,587	90,745	20
Miscellaneous Credits to Surplus (434)	0	167,641	21
Miscellaneous Debits to Surplus--Debit (435)	140,809	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)	870,230	946,452	

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 AND DIVIDEND INCOME	13,563	4
Total (Acct. 419):	13,563	
Miscellaneous Nonoperating Income (421):		
TAX EQUIVALENT FORGIVEN	33,805	5
SEWER UTILITY OPERATING INCOME	282,790	6
Total (Acct. 421):	316,595	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TRANSFER FROM APPROPRIATED EARNED SURPLUS	140,809	10
Total (Acct. 435)--Debit:	140,809	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					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	133,261	0	0	0	133,261	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	133,261	0	0	0	133,261	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,139,460	2,101,194	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	191,191	151,748	2
Net Utility Plant	1,948,269	1,949,446	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	8,535,320	8,521,868	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,567,093	2,319,048	4
Net Nonutility Property	5,968,227	6,202,820	
Investment in Municipality (123)	0	0	5
Other Investments (124)	8,683	7,722	6
Special Funds (125)	321,272	162,799	7
Total Other Property and Investments	6,298,182	6,373,341	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	119,385	99,374	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	203,893	130,788	11
Other Accounts Receivable (143)	0	901	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	1,557	14
Materials and Supplies (150)	2,678	2,694	15
Prepayments (165)	4,400	4,352	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	330,356	239,666	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,555	18,833	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,555	18,833	
Total Assets and Other Debits	8,589,362	8,581,286	

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)	510,040	437,899	21
Appropriated Earned Surplus (215)	146,574	5,765	22
Unappropriated Earned Surplus (216)	870,230	946,452	23
Total Proprietary Capital	1,526,844	1,390,116	
LONG-TERM DEBT			
Bonds (221)	6,062,027	6,108,063	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	6,062,027	6,108,063	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,545	17,545	28
Payables to Municipality (233)	0	224	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	35,590	34,055	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	53,135	51,824	
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)	947,356	1,031,283	38
Total Liabilities and Other Credits	8,589,362	8,581,286	

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)	2,139,460	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	2,139,460	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	191,191	0	0	0	9
Total Accumulated Provision	191,191	0	0	0	
Net Utility Plant	1,948,269	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	151,748				151,748	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,917				38,917	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	926				926	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	39,843	0	0	0	39,843	13
Debits during year						14
Book cost of plant retired	400				400	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	400	0	0	0	400	19
Balance End of Year	191,191	0	0	0	191,191	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.86%					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	8,521,868	13,452		8,535,320	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	8,521,868	13,452	0	8,535,320	
Less accum. prov. depr. & amort. (122)	2,319,048	248,045		2,567,093	3
Net Nonutility Property	6,202,820	(234,593)	0	5,968,227	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,678	2,694
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>2,678</u>	<u>2,694</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bonds	6,277	Amort	12,555	1
Total			<u><u>12,555</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></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	437,899	1
Changes during year (explain):		
CONTRIBUTIONS FOR DEBT SERVICE FROM TAX INCREMENTAL DISTRICT	72,141	2
Balance end of year	<u><u>510,040</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)	
Clean Water Fund - Sewer System Revenue Bond	07/24/1996	05/01/2016	3.18%	3,994,672	1
1996 Bond Anticipation Note	11/15/1996	11/15/2001	4.75%	2,025,000	2
STATE TRUST FUND LOAN	04/28/1999	03/15/2019	6.50%	42,355	3
Total Bonds (Account 221):				6,062,027	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	35,700	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>35,700</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,653	7
PSC Remainder Assessment	241	8
Other (explain):		
Tax Equivalent Forgiven by Village	33,806	9
Total payments and other debits	<u>35,700</u>	
Balance end of year	<u><u>0</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)					
1996 Bond Anticipation Note	12,024	96,187	96,187	12,024	1
CWF System Revenue Bond	22,031	128,300	128,813	21,518	2
1999 STATE TRUST FUND LOAN		2,048	0	2,048	3
Subtotal	34,055	226,535	225,000	35,590	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	34,055	226,535	225,000	35,590	

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	282,303	0	0	748,980	0	1,031,283	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF FEDERAL GRANTS				83,927		83,927	5
Balance End of Year	282,303	0	0	665,053	0	947,356	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	8,683	2
Total (Acct. 124):	8,683	
Special Funds (125):		
SEWER REPLACEMENT FUNDS	146,574	3
CWF - DEBT REDEMPTION	92,880	4
SPECIAL REDEMPTION FUNDS	81,818	5
Total (Acct. 125):	321,272	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,583	7
Electric		8
Sewer (Regulated)	173,310	9
Other (specify):		
NONE		10
Total (Acct. 142):	203,893	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	4,400	15
Total (Acct. 165):	4,400	
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):	
NONE	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	2,123,317	0	0	0	2,123,317	1
Materials and Supplies	2,686	0	0	0	2,686	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	171,469	0	0	0	171,469	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	282,303	0	0	0	282,303	6
Other (specify):					0	7
Average Net Rate Base	1,672,231	0	0	0	1,672,231	
Net Operating Income	(32,759)	0	0	0	(32,759)	8
Net Operating Income as a percent of Average Net Rate Base	-1.96%	N/A	N/A	N/A	-1.96%	

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	473,969	1
Appropriated Earned Surplus	76,169	2
Unappropriated Earned Surplus	908,341	3
Other (Specify):		4
Total Average Proprietary Capital	1,458,479	
Net Income		
Net Income	64,587	5
Percent Return on Proprietary Capital	4.43%	

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

Identification and Ownership - Contacts (Page iv)

June 9, 2000

Ms. Sharon Blake, Village Clerk
Black Creek Municipal Water & Sewer Utility
P.O. Box 277
Black Creek, WI 54106-0277

1999 Analytical Review DWCCA-520-PJL

Dear Ms. Blake:

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. As directed in the head notes of the Water Utility Plant in Service schedule on page W-8, please provide an explanation of the \$46,972 reported as an addition to Account 325, Electric Pumping Equipment on page W-8 and follow this procedure in the future.
2. The footnote to page W-8 indicates the \$(14,287) adjustment to Account 342, Distribution Reservoirs and Standpipes, relates to a 1998 journal entry. Does this transaction relate to a reduction in the cost of the Tower Drive elevated tank which was placed into service in 1997?

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\520.doc
cc: Mr. Gary Brick, Village Trustee

RESPONSE RECEIVED 7/7/00.

#1, the \$46,972 represents additional payments on pumping equipment on well number 2 installed in 1998. Removal of old equipment was recorded in 1997.
#2, the \$14,287 recorded in 1999 relates to a reduction in the total cost of the 1997 elevated tank additions. In '97, an estimate of the final amount

FINANCIAL SECTION FOOTNOTES

due on construction was recorded since the tank was in service at the end of 1997. The payable estimate was \$14,287 high and accordingly adjusted in '99 Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	131,842	1
Total Sales of Water	131,842	
Other Operating Revenues		
Forfeited Discounts (470)	87	2
Other Water Revenues (474)	1,332	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,419	
Total Operating Revenues	133,261	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	55,351	5
General Operating Expenses (680-690)	36,052	6
Total Operation and Maintenance Expenses	91,403	
Other Operating Expenses		
Depreciation Expense (403)	38,917	7
Amortization Expense (404)		8
Taxes (408)	35,700	9
Total Other Operating Expenses	74,617	
Total Operating Expenses	166,020	
NET OPERATING INCOME	(32,759)	

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	392	13,482	26,271	4
Commercial	75	5,398	7,168	5
Industrial	12	112,011	54,399	6
Total Metered Sales to General Customers (461)	479	130,891	87,838	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		41,613	8
Other Sales to Public Authorities (464)	9	3,682	2,391	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	489	134,573	131,842	

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)	41,613	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)	41,613	
Forfeited Discounts (470):		
Customer late payment charges	87	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	87	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,332	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,332	
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)	21,588	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,614	3
Chemicals (630)	5,062	4
Supplies and Expenses (640)	10,799	5
Repairs of Water Plant (650)	2,816	6
Transportation Expenses (660)	472	7
Total Plant Operation and Maintenance Expenses	55,351	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,968	8
Office Supplies and Expenses (681)	6,871	9
Outside Services Employed (682)	10,687	10
Insurance Expense (684)	3,720	11
Employees Pensions and Benefits (686)	8,556	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	250	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	36,052	
 Total Operation and Maintenance Expenses	 91,403	

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		33,806	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		33,806	
Social Security		1,653	3
PSC Remainder Assessment		241	4
Other (specify): NONE			5
Total tax expense		<u>35,700</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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.273100				3
County tax rate	mills		6.472500				4
Local tax rate	mills		6.718900				5
School tax rate	mills		12.747800				6
Voc. school tax rate	mills		2.473200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.685500				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		28.685500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.718900				14
Combined School Tax Rate	mills		15.221000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.939900				17
Total Tax Rate	mills		28.685500				18
Ratio of Local and School Tax to Total	dec.		0.764843				19
Total tax net of state credit	mills		28.685500				20
Net Local and School Tax Rate	mills		21.939900				21
Utility Plant, Jan. 1	\$	2,101,194	2,101,194				22
Materials & Supplies	\$	2,694	2,694				23
Subtotal	\$	2,103,888	2,103,888				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,103,888	2,103,888				26
Assessment Ratio	dec.		0.732372				27
Assessed Value	\$	1,540,829	1,540,829				28
Net Local & School Rate	mills		21.939900				29
Tax Equiv. Computed for Current Year	\$	33,806	33,806				30
Tax Equivalent per 1994 PSC Report	\$	6,716					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	33,806					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)	1,037		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,037	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,288		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)	237,311		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	238,599	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	150,095		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	114,681	46,972	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	608		20
Total Pumping Plant	265,384	46,972	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,312		23
Total Water Treatment Plant	1,312	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,037	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,037	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,288	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)			237,311	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	238,599	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			150,095	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			161,653	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			608	20
Total Pumping Plant	0	0	312,356	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,312	23
Total Water Treatment Plant	0	0	1,312	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	697,803		26
Transmission and Distribution Mains (343)	751,900		27
Fire Mains (344)	0		28
Services (345)	63,806		29
Meters (346)	30,658		30
Hydrants (348)	53,062		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,597,229	0	
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)	845		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,769		38
Other Tangible Property (390)	0		39
Total General Plant	3,614	0	
Total utility plant in service directly assignable	2,107,175	46,972	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,107,175	46,972	

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)		(14,287)	683,516 26
Transmission and Distribution Mains (343)			751,900 27
Fire Mains (344)			0 28
Services (345)			63,806 29
Meters (346)	400		30,258 30
Hydrants (348)			53,062 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	400	(14,287)	1,582,542
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)			845 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,769 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,614
Total utility plant in service directly assignable	400	(14,287)	2,139,460
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	400	(14,287)	2,139,460

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			13,050	13,050	1
February			11,800	11,800	2
March			13,429	13,429	3
April			13,771	13,771	4
May			14,280	14,280	5
June			14,385	14,385	6
July			14,691	14,691	7
August			14,566	14,566	8
September			14,444	14,444	9
October			14,666	14,666	10
November			13,594	13,594	11
December			13,771	13,771	12
Total for year	0	0	166,447	166,447	
Less: Measured or estimated water used in main flushing and water treatment during year				136	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				166,311	16
Less: Water sold				134,573	17
Losses and unaccounted for				31,738	18
Percent unaccounted for to the nearest whole percent (%)				19%	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				690	21
Date of maximum: 6/9/1999					22
Cause of maximum:					23
Watering of lawns & gardens					
Minimum gallons pumped by all methods in any one day during reporting year				267	24
Date of minimum: 10/16/1999					25
Total KWH used for pumping for the year				180,236	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)	
1940	#1	160	10	20,000	Yes	1
1967	#4	160	16	130,000	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	BEECH STREET	BURDICK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	AMERICAN TURBINE PUMP	LAYNE BOWLER	5
Year Installed	1996	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	650	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1996	1968	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BEECH STREET	TOWER DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1940	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	122	126	6
Total capacity in gallons	60,000	400,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	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	2.000	393	0	0	0	393	1
M	D	4.000	456	0	0	0	456	2
M	D	6.000	27,112	0	0	0	27,112	3
P	D	6.000	1,154	0	0	0	1,154	4
M	D	8.000	5,104	0	0	0	5,104	5
P	D	8.000	506	0	0	0	506	6
M	D	10.000	2,346	0	0	0	2,346	7
P	D	10.000	5,720	0	0	0	5,720	8
Total Within Municipality			42,791	0	0	0	42,791	
Total Utility			42,791	0	0	0	42,791	

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	332	0	0	0	332		1
M	1.000	77	0	0	0	77		2
M	1.500	1	0	0	0	1		3
M	2.000	1	0	0	0	1		4
M	3.000	4	0	0	0	4		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		417	0	0	0	417	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	450	0	30	0	420	41	1
1.000	2	0	0	0	2	1	2
1.500	6	0	0	0	6	3	3
2.000	4	0	0	0	4	1	4
3.000	3	0	0	0	3	0	5
4.000	3	0	0	0	3	0	6
Total:	468	0	30	0	438	46	

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	343	55	5	6	0	11	420	1
1.000	0	2	0	0	0	0	2	2
1.500	0	4	0	1	0	1	6	3
2.000	0	1	1	1	0	1	4	4
3.000	0	0	3	0	0	0	3	5
4.000	0	0	3	0	0	0	3	6
Total:	343	62	12	8	0	13	438	

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	80				80	2
Total Fire Hydrants	80	0	0	0	80	
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:	84
Number of distribution system valves end of year:	192
Number of distribution valves operated during year:	96

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

The adjustment of (\$14,287) to Distribution Reservoirs and Sandpipes was an adjustment from 1998 - amount was posted to the general ledger but not reflected on the PSC report.
