



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLUE MOUNDS MUNICIPAL WATER UTILITY

Principal Office: 11011 BRIGHAM AVENUE
P.O. BOX 189
BLUE MOUNDS, WI 53517

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: BLUE MOUNDS MUNICIPAL WATER UTILITY

Utility Address: 11011 BRIGHAM AVENUE
P.O. BOX 189
BLUE MOUNDS, WI 53517

When was utility organized? 10/10/1977

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DARCI NELSON
Title: CLERK/TREASURER

Office Address:

11011 BRIGHAM AVENUE
P.O. BOX 189
BLUE MOUNDS, WI 53517

Telephone: (608) 437 - 5197

Fax Number: (608) 437 - 4198

E-mail Address:

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

Name: MR KEVIN KRYSINSKI
Title:

Office Address: KRYSINSKI & ASSOCIATES, S.C.
6441 ENTERPRISE LANE, #104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address: KRYSIN@ITIS.COM

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

Name: MR. TERRY J. BAUMEISTER
Title: VILLAGE PRESIDENT

Office Address:

11011 BRIGHAM AVENUE
P.O. BOX 189
BLUE MOUNDS, WI 53517

Telephone: (608) 437 - 5197

Fax Number: (608) 437 - 4198

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 KEVIN KRYSINSKI

Title:

Office Address: KRYSINSKI & ASSOCIATES, S.C.
6441 ENTERPRISE LANE, #104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address: KRYSINSKI@ITIS.COM

Date of most recent audit report: 3/17/2000

Period covered by most recent audit: 1/1/1999-12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR JEFF MOYER

Title: PUBLIC WORKS LABOR

Office Address:

11011 BRIGHAM AVE
P.O. BOX 189
BLUE MOUNDS, WI 53517

Telephone: (608) 437 - 5197

Fax Number: (608) 437 - 4198

E-mail Address:

Name: MR TERRY J. BAUMEISTER

Title: VILLAGE PRESIDENT

Office Address:

11011 BRIGHAM AVENUE
P.O. BOX 189
BLUE MOUNDS, WI 53517

Telephone: (608) 437 - 5197

Fax Number: (608) 437 - 4198

E-mail Address:

Name of utility commission/committee: BOARD OF TRUSTEES

Names of members of utility commission/committee:

- MR TERRY J BAUMEISTER, PRESIDENT
- MR TOM CORK, TRUSTEE
- MR JOHN HUGHES, TRUSTEE
- MR DAVE LORENZ, TRUSTEE
- MR MARK NORTMAN, TRUSTEE

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	98,226	94,401	1
Operating Expenses:			
Operation and Maintenance Expense (401)	68,417	44,574	2
Depreciation Expense (403)	21,917	19,782	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,123	17,346	5
Total Operating Expenses	109,457	81,702	
Net Operating Income	(11,231)	12,699	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(11,231)	12,699	
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)	600	2,342	9
Miscellaneous Nonoperating Income (421)	0	2,436	10
Total Other Income	600	4,778	
Total Income	(10,631)	17,477	
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	(10,631)	17,477	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	109	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	71	138	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	71	247	
Net Income	(10,702)	17,230	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	93,403	76,173	19
Balance Transferred from Income (433)	(10,702)	17,230	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)	82,701	93,403	

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	600	4
Total (Acct. 419):	600	
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	98,226	0	0	0	98,226	1
Less: interdepartmental sales	458		0	0	458	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	97,768	0	0	0	97,768	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,316,964	1,102,143	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	226,387	213,470	2
Net Utility Plant	1,090,577	888,673	
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)	95,415	5,597	7
Total Other Property and Investments	95,415	5,597	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	30	30	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,995	6,254	11
Other Accounts Receivable (143)	7,667	5,742	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,883	7,938	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	10,200	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	21,575	30,164	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,207,567	924,434	

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)	140,302	140,302	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	82,701	93,403	23
Total Proprietary Capital	223,003	233,705	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	265,391	16,876	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	265,391	16,876	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,298	15,756	28
Payables to Municipality (233)	62,835	9,812	29
Customer Deposits (235)			30
Taxes Accrued (236)	5,631	5,876	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	69,764	31,444	
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)	649,409	642,409	38
Total Liabilities and Other Credits	1,207,567	924,434	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,316,299	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)	665				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,316,964	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	226,387	0	0	0	9
Total Accumulated Provision	226,387	0	0	0	
Net Utility Plant	1,090,577	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	213,470				213,470	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,917				21,917	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	730				730	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
MAINTENANCE EXP	22,409				22,409	12
Total credits	45,056	0	0	0	45,056	13
Debits during year						14
Book cost of plant retired	32,139				32,139	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	32,139	0	0	0	32,139	19
Balance End of Year	226,387	0	0	0	226,387	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	140,302	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>140,302</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
OTHER ADVANCES	01/01/1998	01/01/2001	0.00%	15,391	1
NOTES PAYABLE	09/02/1999	09/02/2009	5.05%	250,000	2
Total for Account 223				265,391	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,876	1
Accruals:		
Charged water department expense	19,123	2
Charged electric department expense		3
Charged sewer department expense	219	4
Other (explain):		
NONE		5
Total Accruals and other credits	19,342	
Taxes paid during year:		
County, state and local taxes	17,822	6
Social Security taxes	1,650	7
PSC Remainder Assessment	115	8
Other (explain):		
NONE		9
Total payments and other debits	19,587	
Balance end of year	5,631	

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)					
STATE TRUST FUND PROCEEDS	0	71	71	0	2
Subtotal	0	71	71	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	71	71	0	

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	642,409	0	0	0	0	642,409	1
Add credits during year:							
For Services	7,000					7,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	649,409	0	0	0	0	649,409	
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):		
REPLACEMENT FUND	9,424	3
RESERVE FUND	85,991	4
Total (Acct. 125):	95,415	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,995	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	5,995	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	5,183	10
Merchandising, jobbing and contract work		11
Other (specify):		
REFUSE ACCOUNTS RECEIVABLE	2,484	12
Total (Acct. 143):	7,667	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	7,883	13
Total (Acct. 145):	7,883	
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):		
PAYABLE TO MUNICIPALITY	62,835	17
Total (Acct. 233):	62,835	
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	1,168,370	0	0	0	1,168,370	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	219,928	0	0	0	219,928	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	645,909	0	0	0	645,909	6
Other (specify):						
NONE					0	7
Average Net Rate Base	302,533	0	0	0	302,533	
Net Operating Income	(11,231)	0	0	0	(11,231)	8
Net Operating Income as a percent of Average Net Rate Base	-3.71%	N/A	N/A	N/A	-3.71%	

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	140,302	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	88,052	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	228,354	
Net Income		
Net Income	(10,702)	5
Percent Return on Proprietary Capital	-4.69%	

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.

THEY INCURRED G.O. DEBT RELATING TO PLANT ADDITIONS.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

The following footnote added per request of JPL on 4/13/00 per his conversation with utility staff. PJL
In reference to the \$22,409 on line 12, this is the estimated net book value of plant retirements which is being restored to accumulated depreciation by recording a premature retirement loss in Account 650, Repairs of Water Plant

Signature Page (Page ii)

Krysinski & Associates, S.C.
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REPORT

To the Village Board
Village of Blue Mounds
Blue Mounds, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Blue Mounds Water Utility as of December 31, 1999 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Krysinski & Associates, S.C.
March 23, 2000

6441 Enterprise Lane, #104 •Madison, Wisconsin 53719•Phone (608)
274-5324•Fax (608) 274-6439

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2000

Ms. Darci Nelson, Clerk Treasurer
Village of Blue Mounds Municipal Water Utility
11011 Brigham Avenue
P.O. Box 189
Blue Mounds, WI 53517-0189

1999 Analytical Review DWCCA-615-ELE

Dear Ms. Nelson:

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

1. During our review, we noted \$7,883 reported in Account 145, Receivables from Municipality, Balance Sheet End of Year Account Balances schedule, described as "receivable from municipality." Please provide a brief description of this amount using other than the account title, and follow this procedure in the future.
2. During our review, we noted \$62,835 reported in Account 233, Payables to Municipality, Balance Sheet End of Year Account Balances schedule, described as "payable to municipality." Please provide a brief description of this amount using other than the account title, and follow this procedure in the future.
3. During our review, we noted \$7,000 reported for services contributions in Account 271, Contributions in Aid of Construction. A footnote to the Water Services schedule indicates that services additions were financed by general obligation debt. Please explain who contributed the \$7,000 in Account 271.
4. Please provide the total cost and the account charged for the pumping equipment at the new booster station that was added to Account 321, Structures and Improvements, Water Utility Plant in Service schedule, during 1999.

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) 266-3768. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\615.doc

cc: Mr. Terry J. Baumeister, President

Reply received 8/3/00 from Kevin Krysinski, Accountant

1. Receivable from municipality for Public Fire Protection.

2. Refuse charges -8,790 Construction costs remaining.

3. Service additions of \$7,000 paid for by developers. The remaining service additions were financed by GO debt for sewer replacement project.

4. Total Booster station cost. \$84,029.

A/C 321	\$24,018
A/C 343	64,011

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	96,425	1
Total Sales of Water	96,425	
Other Operating Revenues		
Forfeited Discounts (470)	444	2
Other Water Revenues (474)	1,357	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,801	
Total Operating Revenues	98,226	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	52,903	5
General Operating Expenses (680-690)	15,514	6
Total Operation and Maintenance Expenses	68,417	
Other Operating Expenses		
Depreciation Expense (403)	21,917	7
Amortization Expense (404)		8
Taxes (408)	19,123	9
Total Other Operating Expenses	41,040	
Total Operating Expenses	109,457	
NET OPERATING INCOME	(11,231)	

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	267	10,886	57,893	4
Commercial	16	1,047	4,597	5
Industrial				6
Total Metered Sales to General Customers (461)	283	11,933	62,490	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		33,477	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	40	458	12
Total Sales of Water	287	11,973	96,425	

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)	33,477	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)	33,477	
Forfeited Discounts (470):		
Customer late payment charges	444	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	444	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	943	7
Other (specify):		
WELL PERMITS	150	8
RECONNECTION CHARGES	18	9
STANDBY CHARGES	76	10
OTHER WATER REVENUES	170	11
Total Other Water Revenues (474)	1,357	
Amortization of Construction Grants (475):		
NONE		12
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)	17,321	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,565	3
Chemicals (630)	438	4
Supplies and Expenses (640)	3,041	5
Repairs of Water Plant (650)	25,205	6
Transportation Expenses (660)	333	7
Total Plant Operation and Maintenance Expenses	52,903	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,499	8
Office Supplies and Expenses (681)	1,857	9
Outside Services Employed (682)	2,682	10
Insurance Expense (684)	1,084	11
Employees Pensions and Benefits (686)	5,392	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,514	
 Total Operation and Maintenance Expenses	68,417	

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		17,577	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		219	2
Net property tax equivalent		17,358	
Social Security		1,650	3
PSC Remainder Assessment		115	4
Other (specify): NONE			5
Total tax expense		<u>19,123</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227696				3
County tax rate	mills		4.301909				4
Local tax rate	mills		8.984355				5
School tax rate	mills		10.116104				6
Voc. school tax rate	mills		1.684144				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.314208				10
Less: state credit	mills		1.447313				11
Net tax rate	mills		23.866895				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.984355				14
Combined School Tax Rate	mills		11.800248				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.784603				17
Total Tax Rate	mills		25.314208				18
Ratio of Local and School Tax to Total	dec.		0.821065				19
Total tax net of state credit	mills		23.866895				20
Net Local and School Tax Rate	mills		19.596265				21
Utility Plant, Jan. 1	\$	1,021,107	1,021,107				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,021,107	1,021,107				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,021,107	1,021,107				26
Assessment Ratio	dec.		0.878400				27
Assessed Value	\$	896,940	896,940				28
Net Local & School Rate	mills		19.596265				29
Tax Equiv. Computed for Current Year	\$	17,577	17,577				30
Tax Equivalent per 1994 PSC Report	\$	13,407					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	17,577					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	93,610		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	93,610	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	72,027	24,019	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	62,752		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	134,779	24,019	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,595		23
Total Water Treatment Plant	2,595	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,502		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			93,610 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	93,610
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			96,046 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			62,752 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	158,798
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,595 23
Total Water Treatment Plant	0	0	2,595
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			3,502 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	94,244		26
Transmission and Distribution Mains (343)	472,530	250,553	27
Fire Mains (344)	0		28
Services (345)	108,195	32,742	29
Meters (346)	28,308	2,820	30
Hydrants (348)	54,031	7,662	31
Other Transmission and Distribution Plant (349)	6,862		32
Total Transmission and Distribution Plant	767,672	293,777	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	4,284		34
Office Furniture and Equipment (372)	1,850		35
Computer Equipment (372.1)	4,555		36
Transportation Equipment (373)	4,817	10,200	37
Other General Equipment (379)	6,280		38
Other Tangible Property (390)	0		39
Total General Plant	21,786	10,200	
Total utility plant in service directly assignable	1,020,442	327,996	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,020,442	327,996	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			94,244 26
Transmission and Distribution Mains (343)	18,724		704,359 27
Fire Mains (344)			0 28
Services (345)	7,367		133,570 29
Meters (346)	1,382		29,746 30
Hydrants (348)	3,651		58,042 31
Other Transmission and Distribution Plant (349)			6,862 32
Total Transmission and Distribution Plant	31,124	0	1,030,325
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			4,284 34
Office Furniture and Equipment (372)			1,850 35
Computer Equipment (372.1)			4,555 36
Transportation Equipment (373)	1,015		14,002 37
Other General Equipment (379)			6,280 38
Other Tangible Property (390)			0 39
Total General Plant	1,015	0	30,971
Total utility plant in service directly assignable	32,139	0	1,316,299
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	32,139	0	1,316,299

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			1,550	1,550	1
February			1,523	1,523	2
March			1,333	1,333	3
April			1,382	1,382	4
May			1,575	1,575	5
June			1,510	1,510	6
July			1,610	1,610	7
August			1,587	1,587	8
September			1,223	1,223	9
October			1,142	1,142	10
November			1,237	1,237	11
December			1,164	1,164	12
Total for year	0	0	16,836	16,836	
Less: Measured or estimated water used in main flushing and water treatment during year				125	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				16,711	16
Less: Water sold				11,973	17
Losses and unaccounted for				4,738	18
Percent unaccounted for to the nearest whole percent (%)				28%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
WATER MAIN BREAKS/LEAKS AND OLD WATER MAIN REPLACED					
Maximum gallons pumped by all methods in any one day during reporting year				154	21
Date of maximum: 11/16/1999					22
Cause of maximum:					23
SOLD 111,800 GALLONS TO HIWAY CONSTRUCTION COMPANY					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 3/5/1999					25
Total KWH used for pumping for the year				78,560	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)	
11011 BRIGHAM AVENUE	#1	865	12	288,000	Yes	1
MOUNDS ROAD	#2	305	6	57,600	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	BOOSTER #1	1
Location	11011 BRIGHAM AVENUE	#2.VE OF THE MOUNDS ROAD		2
Purpose	P	S	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	STAYRITE	STAYRITE	5
Year Installed	1978	1990	1998	6
Type	OTHER	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	294	40	15	8
Pump Motor or Standby Engine Mfr	US MOTOR	N/A	BALDOR	10
Year Installed	1978	1990	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	10	1	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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1978		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	210		6
Total capacity in gallons	164,494		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.)	0.2880		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	1.000	100	0	0	0	100	1
P	D	1.500	100	0	0	0	100	2
P	D	2.000	320	0	0	0	320	3
A	D	4.000	1,971	0	0	0	1,971	4
A	D	6.000	7,115	0	773	0	6,342	5
L	D	6.000	1,900	0	1,900	0	0	6
M	D	6.000	60	0	0	0	60	7
P	D	6.000	579	0	0	0	579	8
A	D	8.000	2,153	0	0	0	2,153	9
L	D	8.000	2,678	0	0	0	2,678	10
M	D	8.000	985	1,785	0	0	2,770	11
P	D	8.000	1,497	0	0	0	1,497	12
M	D	10.000	2,117	0	0	0	2,117	13
M	D	12.000	613	1,603	0	0	2,216	14
Total Within Municipality			22,188	3,388	2,673	0	22,903	
Total Utility			22,188	3,388	2,673	0	22,903	

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)	
P	1.000	35	0	0	0	35		1
M	1.000	235	32	25	0	242	1	2
Total Utility		270	32	25	0	277	1	

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	350	35	34	0	351	19	1
1.000	2	0	0	0	2	0	2
1.500	1	0	0	0	1	0	3
3.000	1	0	0	0	1	0	4
Total:	354	35	34	0	355	19	

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	310	13	0	7	3	18	351	1
1.000	0	0	0	2	0	0	2	2
1.500	0	1	0	0	0	0	1	3
3.000	0	0	0	0	1	0	1	4
Total:	310	14	0	9	4	18	355	

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	43	4	3		44	2
Total Fire Hydrants	43	4	3	0	44	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	44
Number of distribution system valves end of year:	53
Number of distribution valves operated during year:	27

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

REPAIRS TO WATER PLANT (650) INCLUDES AN ACCRUAL OF \$22,409. THIS REPRESENTS THE BOOK VALUE OF PLANT RETIRED. THIS AMOUNT WAS OFFSET AGAINST ACCUMULATED DEPRECIATION.

(see staff footnote to Accum. Prov of Depreciation schedule, Financial Section Footnotes, ele)

Water Utility Plant in Service (Page W-08)

TRANSPORTATION EQUIPMENT ADDITIONS (373) BOUGHT A NEW TRACTOR/LOADER.

STRUCTURES AND IMPROVEMENTS ADDITIONS (321) ADDED A BOOSTER STATION

Water Mains (Page W-15)

ADDITIONS WERE FINANCE BY GENERAL OBLIGATION DEBT.

Water Services (Page W-16)

ADDITIONS WERE FINANCED BY GENERAL OBLIGATION DEBT. \$7,000 was contributed by developers.

Hydrants and Distribution System Valves (Page W-18)

ALL HYDRANTS WERE EXERCISED AND FLUSHED ON MAY 7, 1999. NORMALLY WE WOULD HAVE FLUSHED THE ENTIRE SYSTEM AGAIN IN OCTOBER; HOWEVER, DUE TO THE STREET, STORM SEWER AND WATER MAIN PROJECT THAT WAS DONE IN THE SUMMER OF 1999, WE FLUSHED SEVERAL HYDRANTS AND EXERCISED APPROXIMATELY 25-30 DISTRIBUTION VALVES. WE KEPT NO RECORDS OF ACTIVITY DONE ON THE SYSTEM DURING AUGUST AND SEPTEMBER.
