



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTLITY

Principal Office: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

For the Year Ended: DECEMBER 31, 2002

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: BELLEVILLE MUNICIPAL WATER AND SEWER UTLITY

Utility Address: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

When was utility organized? 9/15/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY H AUSTIN

Title: DEPUTY CLERK TRESURER

Office Address:

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

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: JO ANN THERKELSEN

Title: VILLAGE PRESIDENT

Office Address:

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

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 1/23/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: MR JERRY BUTTS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

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

Telephone: (608) 424 - 3666

Fax Number: (608) 424 - 3379

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- DAN EDGE
- MARY GEHIN
- TERRY KRINGLE
- RAYMOND LAMBOLEY
- JO ANN THERKELSEN, VILLAGE PRESIDENT
- HOWARD WARD
- GARY ZIEGLER

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. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	202,330	194,446	1
Operating Expenses:			
Operation and Maintenance Expense (401)	86,523	76,888	2
Depreciation Expense (403)	27,913	27,401	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,996	35,434	5
Total Operating Expenses	149,432	139,723	
Net Operating Income	52,898	54,723	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	52,898	54,723	
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)	22,134	46,223	9
Miscellaneous Nonoperating Income (421)	81,404	77,962	10
Total Other Income	103,538	124,185	
Total Income	156,436	178,908	
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	156,436	178,908	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	60,961	64,260	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,873	2,582	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	64,834	66,842	
Net Income	91,602	112,066	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,004,004	925,701	19
Balance Transferred from Income (433)	91,602	112,066	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	51,675	33,763	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)	1,043,931	1,004,004	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	22,134	4
Total (Acct. 419):	22,134	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER OPERATING INCOME	81,404	5
Total (Acct. 421):	81,404	
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):		
FORGIVENESS OF PUBLIC FIRE PROTECTION REVENUES	51,675	9
Total (Acct. 435)--Debit:	51,675	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	202,330	0	0	0	202,330	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	110				110	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	202,220	0	0	0	202,220	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,623,122	1,622,354	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	287,590	261,033	2
Net Utility Plant	1,335,532	1,361,321	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,511,787	3,502,845	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	678,433	556,793	4
Net Nonutility Property	2,833,354	2,946,052	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	248,270	211,482	7
Total Other Property and Investments	3,081,624	3,157,534	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	795,602	758,778	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,841	11,220	11
Other Accounts Receivable (143)	33,088	34,268	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,564	7,755	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	847,095	812,021	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,264,251	5,330,876	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	725,458	725,458	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,043,931	1,004,004	23
Total Proprietary Capital	1,769,389	1,729,462	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	77,756	85,306	25
Other long-Term Debt (224)	1,908,992	2,016,353	26
Total Long-Term Debt	1,986,748	2,101,659	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,063	3,160	28
Payables to Municipality (233)	5,188	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	33,773	34,094	31
Interest Accrued (237)	11,000	11,411	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	57,024	48,665	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,451,090	1,451,090	38
Total Liabilities and Other Credits	5,264,251	5,330,876	

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)	1,623,122	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,623,122	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	287,590	0	0	0	9
Total Accumulated Provision	287,590	0	0	0	
Net Utility Plant	1,335,532	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	261,033				261,033	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,913				27,913	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,804				4,804	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	32,717	0	0	0	32,717	13
Debits during year						14
Book cost of plant retired	6,160				6,160	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,160	0	0	0	6,160	19
Balance End of Year	287,590	0	0	0	287,590	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,475,811	36,276	300	3,511,787	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	27,034		27,034	0	2
Total Nonutility Property (121)	3,502,845	36,276	27,334	3,511,787	
Less accum. prov. depr. & amort. (122)	556,793	121,940	300	678,433	3
Net Nonutility Property	2,946,052	(85,664)	27,034	2,833,354	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	110	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	110	
Deductions:		
Accounts written off during the year: Utility Customers	110	5
Accounts written off during the year: Others		6
Total accounts written off	110	
Balance end of year	0	

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	7,564	7,755 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	7,564	7,755

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	725,458	1
Changes during year (explain):		2
Balance end of year	725,458	

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)					
WELL LAND	10/01/2001	10/01/2011	3.86%	37,756	1
PEARL STREET	07/30/1996	07/30/2006	3.00%	40,000	2
Total for Account 223				77,756	
Other Long-Term Debt (224)					
CLEAN WATER FUND	07/24/1996	07/24/2016	3.00%	1,908,992	3
Total for Account 224				1,908,992	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	34,094	1
Accruals:		
Charged water department expense	34,996	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>34,996</u>	
Taxes paid during year:		
County, state and local taxes	32,409	6
Social Security taxes	2,730	7
PSC Remainder Assessment	178	8
Other (explain):		
NONE		9
Total payments and other debits	<u>35,317</u>	
Balance end of year	<u><u>33,773</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
2001 GENERAL OBLIGATION NOTES	68	1,676	1,445	299	3
1996 General Obligation Notes	813	2,197	2,310	700	4
Subtotal	881	3,873	3,755	999	
Other long-Term Debt (224)					
NONE	0			0	5
CLEAN WATER FUND	10,530	60,961	61,490	10,001	6
Subtotal	10,530	60,961	61,490	10,001	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	11,411	64,834	65,245	11,000	

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	520,039	0	0	931,051	0	1,451,090	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	520,039	0	0	931,051	0	1,451,090	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WWTP REPLACEMENT ACCOUNT	115,127	3
SEWER BOND REDEMPTION ACCOUNT	123,679	4
SEWER CONSTRUCTION FUND	9,464	5
Total (Acct. 125):	248,270	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,841	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	10,841	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,792	11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	296	13
Total (Acct. 143):	33,088	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):		0
Payables to Municipality (233):		
PAYABLE FOR UPDATE TO COMPUTERS	5,000	18
PAYABLE FOR UPDATE TO RADIOS	188	19
Total (Acct. 233):	5,188	
Other Deferred Credits (253):		
NONE		20
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	1,622,738	0	0	0	1,622,738	1
Materials and Supplies	7,659	0	0	0	7,659	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	274,311	0	0	0	274,311	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	520,039	0	0	0	520,039	6
Other (specify):					0	7
Average Net Rate Base	836,047	0	0	0	836,047	
Net Operating Income	52,898	0	0	0	52,898	8
Net Operating Income as a percent of Average Net Rate Base	6.33%	N/A	N/A	N/A	6.33%	

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	725,458	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,023,967	3
Other (Specify):		4
Total Average Proprietary Capital	1,749,425	
Net Income		
Net Income	91,602	5
Percent Return on Proprietary Capital	5.24%	

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)

10/20/08 email to Tim:

Regarding item 3:

"Water Plant in Green County - A portion of the water utility plant is in Green County (and has been since the early history of the utility). The split between Green and Dane counties has never been accounted for due to the relatively small size of the utility. Please provide guidance on how this should be accounted for in the future."

The utility should use its best estimate of what utility plant \$ are located in Green County and report that on Page W-7 as record 2. You can also guide the utility. If you feel the plant in Green County doesn't make a material difference on W-7 they don't have to report it, but footnote the schedule to that effect.

Regards, Elaine

email response 10/14/03:

TO: Elaine Engelke, Public Service Commission of Wisconsin

FROM: Tim Herlitzka

CC: Mary Austin, Village of Belleville

DATE: October 13, 2003

RE: Analytical Review of 2002 Annual Report

This memo is in response to the letter dated September 29, 2003 to the Village of Belleville Municipal Water and Sewer Utility regarding the Analytical Review of the 2002 Annual Report. The following issues correspond to the numbers in your letter:

1. Other Water Revenues - The \$2,005 reported for 2002 includes miscellaneous revenues for reconnections and NSF fees, as well as proceeds from an insurance reimbursement as a result of a lightening strike.
2. Other Tax Rate - The other tax rate has been in effect since 1997 and is for lake renovations.
3. Water Plant in Green County - A portion of the water utility plant is in Green County (and has been since the early history of the utility). The split between Green and Dane counties has never been accounted for due to the relatively small size of the utility. Please provide guidance on how this should be accounted for in the future.

Feel free to contact me at (608) 240.2659 if you have further questions.

September 29, 2003

Ms. Mary H. Austin, Deputy Clerk Treasurer
Belleville Municipal Water and Sewer Utility
24 West Main Street

FINANCIAL SECTION FOOTNOTES

Belleville, WI 53508-

2002 Analytical Review DWCCA-0420-ELE

Dear Ms. Austin:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-4, \$2,005 is reported in Account 474 described as "Other Water Revenues". Amounts greater than \$2,000, even like items grouped, greater than \$2,000 are to be described fully using other than account titles. Please furnish a brief explanation of this amount.
2. On Page W-7, an other tax rate - local is reported. Footnote No. 5 to that schedule requests a brief explanation of other tax rates. Please furnish a brief explanation.
3. On Page W-7, the property tax equivalent is reported for Dane County. Please confirm that there is no water plant located in Green County.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

ACCOUNTANTS' COMPILATION REPORT

Belleville Municipal Water Utility
Belleville, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Belleville Municipal Water Utility, an enterprise fund of the Village of Belleville as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended

FINANCIAL SECTION FOOTNOTES

~~years then ended and the supplemental schedules as of and for the year ended~~
December 31, 2002 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

S

Madison, Wisconsin
January 23, 2003

Identification and Ownership (Page iv)

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	194,940	1
Total Sales of Water	194,940	
Other Operating Revenues		
Forfeited Discounts (470)	866	2
Other Water Revenues (474)	6,524	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	7,390	
Total Operating Revenues	202,330	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	47,213	5
General Operating Expenses (680-690)	39,310	6
Total Operation and Maintenance Expenses	86,523	
Other Operating Expenses		
Depreciation Expense (403)	27,913	7
Amortization Expense (404)		8
Taxes (408)	34,996	9
Total Other Operating Expenses	62,909	
Total Operating Expenses	149,432	
NET OPERATING INCOME	52,898	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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	698	37,431	4
Commercial	79	10,599	5
Industrial	2	485	6
Total Metered Sales to General Customers (461)	779	48,515	112,386
Private Fire Protection Service (462)	8		7
Public Fire Protection Service (463)	1		8
Other Sales to Public Authorities (464)	18	6,387	9
Sales to Irrigation Customers (465)			10
Sales for Resale (466)		0	11
Interdepartmental Sales (467)			12
Total Sales of Water	806	54,902	194,940

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 or Fd-1)	68,788	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)	68,788	
Forfeited Discounts (470):		
Customer late payment charges	866	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	866	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,519	7
Other (specify):		
OTHER WATER REVENUES	2,005	8
Total Other Water Revenues (474)	6,524	
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)	21,653	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,786	3
Chemicals (630)	1,141	4
Supplies and Expenses (640)	7,946	5
Repairs of Water Plant (650)	4,810	6
Transportation Expenses (660)	6,877	7
Total Plant Operation and Maintenance Expenses	47,213	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,178	8
Office Supplies and Expenses (681)	4,722	9
Outside Services Employed (682)	7,045	10
Insurance Expense (684)	10,196	11
Employees Pensions and Benefits (686)	1,999	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,060	14
Uncollectible Accounts (690)	110	15
Total General Operating Expenses	39,310	
 Total Operation and Maintenance Expenses	 86,523	

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		33,773	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,685	2
Net property tax equivalent		32,088	
Social Security		2,730	3
PSC Remainder Assessment		178	4
Other (specify): NONE			5
Total tax expense		34,996	

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 § 66.0811(2). 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		0.231931				3
County tax rate	mills		3.421089				4
Local tax rate	mills		9.079187				5
School tax rate	mills		14.030435				6
Voc. school tax rate	mills		1.620908				7
Other tax rate - Local	mills		1.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.383550				10
Less: state credit	mills		1.934911				11
Net tax rate	mills		27.448639				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.079187				14
Combined School Tax Rate	mills		15.651343				15
Other Tax Rate - Local	mills		1.000000				16
Total Local & School Tax	mills		25.730530				17
Total Tax Rate	mills		29.383550				18
Ratio of Local and School Tax to Total	dec.		0.875678				19
Total tax net of state credit	mills		27.448639				20
Net Local and School Tax Rate	mills		24.036171				21
Utility Plant, Jan. 1	\$	1,622,354	1,622,354				22
Materials & Supplies	\$	7,755	7,755				23
Subtotal	\$	1,630,109	1,630,109				24
Less: Plant Outside Limits	\$	2,670	2,670				25
Taxable Assets	\$	1,627,439	1,627,439				26
Assessment Ratio	dec.		0.863387				27
Assessed Value	\$	1,405,110	1,405,110				28
Net Local & School Rate	mills		24.036171				29
Tax Equiv. Computed for Current Year	\$	33,773	33,773				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	33,773					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	550		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	8,056		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	8,606	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	6,832		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	33,248		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,087		20
Total Pumping Plant	41,167	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,924		23
Total Water Treatment Plant	2,924	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,300	1,626	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			550 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			8,056 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	8,606
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			6,832 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			33,248 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,087 20
Total Pumping Plant	0	0	41,167
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,924 23
Total Water Treatment Plant	0	0	2,924
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,926 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	33,459		26
Transmission and Distribution Mains (343)	1,015,639		27
Fire Mains (344)	0		28
Services (345)	190,141		29
Meters (346)	162,399	1,627	30
Hydrants (348)	147,520		31
Other Transmission and Distribution Plant (349)	48		32
Total Transmission and Distribution Plant	1,550,506	3,253	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	154		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,450	3,675	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,547		38
Other Tangible Property (390)	0		39
Total General Plant	19,151	3,675	
Total utility plant in service directly assignable	1,622,354	6,928	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,622,354	6,928	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			33,459 26
Transmission and Distribution Mains (343)			1,015,639 27
Fire Mains (344)			0 28
Services (345)			190,141 29
Meters (346)	6,160		157,866 30
Hydrants (348)			147,520 31
Other Transmission and Distribution Plant (349)			48 32
Total Transmission and Distribution Plant	6,160	0	1,547,599
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			154 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			7,125 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			15,547 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	22,826
Total utility plant in service directly assignable	6,160	0	1,623,122
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	6,160	0	1,623,122

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,863	4,863	1
February			4,406	4,406	2
March			4,616	4,616	3
April			4,633	4,633	4
May			5,654	5,654	5
June			6,210	6,210	6
July			9,169	9,169	7
August			5,912	5,912	8
September			5,995	5,995	9
October			5,124	5,124	10
November			4,709	4,709	11
December			4,815	4,815	12
Total annual pumpage	0	0	66,106	66,106	
Less: Water sold				54,902	13
Volume pumped but not sold				11,204	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				2,097	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,097	19
Volume pumped but unaccounted for				9,107	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				405	23
Date of maximum: 9/17/2002					24
Cause of maximum:					25
Water Tower Inspection					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				120	26
Date of minimum: 3/1/2002					27
Total KWH used for pumping for the year				74,761	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
34 EAST MAIN STREET	1 BF479	317	8	396,000	Yes	1
435 SOUTH PARK STREET	2 BF480	394	8	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	34 EAST MAIN STREET	435 SOUTH PARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1912	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	275	500	8
Pump Motor or Standby Engine Mfr	USE	FM	9
Year Installed	1977	1958	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	50	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	126		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	60	0	0	0	60	1
M	D	1.000	4,218	0	0	0	4,218	2
M	D	2.000	282	0	0	0	282	3
M	D	3.000	100	0	0	0	100	4
M	D	4.000	400	0	0	0	400	5
M	D	6.000	25,886	0	0	0	25,886	6
M	D	8.000	23,458	0	0	0	23,458	7
M	D	10.000	14,336	0	0	0	14,336	8
Total Within Municipality			68,740	0	0	0	68,740	
Total Utility			68,740	0	0	0	68,740	

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	362	0	0	0	362		1
M	1.000	279	0	0	0	279		2
M	1.500	17	0	0	0	17		3
M	2.000	11	0	0	0	11		4
M	3.000	1	0	0	0	1		5
M	6.000	12	0	0	0	12		6
Total Utility		682	0	0	0	682	0	

METERS

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

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	0	0	0	0	0	0	1
0.750	952	0	82	88	958	184	2
1.000	22	4	2	2	26	5	3
1.500	15	1	2	2	16	0	4
2.000	4	0	0	0	4	0	5
3.000	2	0	0	0	2	0	6
Total:	995	5	86	92	1,006	189	

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	0	0	0	0	0	0	0	1
0.750	699	54	0	6	0	199	958	2
1.000	0	14	1	3	0	8	26	3
1.500	0	10	0	6	0	0	16	4
2.000	0	1	1	2	0	0	4	5
3.000	0	0	0	2	0	0	2	6
Total:	699	79	2	19	0	207	1,006	

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	108				108	2
Total Fire Hydrants	108	0	0	0	108	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	108
Number of distribution system valves end of year:	187
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640 - The utility needed to change office supplies to accommodate new software implemented in 2002.

Meters (Page W-17)

An actual count of meters was taken in 2002. The adjustments to meters reflect this count.

Hydrants and Distribution System Valves (Page W-18)

Only 50 distribution valves were operated during the year due to time constraints of the utility employees. The utility will attempt to operate at least half in 2003.
