



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BAYFIELD WATER AND SEWER UTILITY

Principal Office: 125 SOUTH FIRST STREET
P.O. BOX 1170
BAYFIELD, WI 54814-1170

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: BAYFIELD WATER AND SEWER UTILITY

Utility Address: 125 SOUTH FIRST STREET

P.O. BOX 1170

BAYFIELD, WI 54814-1170

When was utility organized? 1/1/1981

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LINDA M GOODLET

Title: TREASURER

Office Address:

CITY OF BAYFIELD

P.O. BOX 1170

BAYFIELD, WI 54814

Telephone: (715) 779 - 5712

Fax Number: (715) 779 - 5094

E-mail Address: TREAS@NCIS.NET

Utility employee in charge of correspondence concerning this report:

Name: MR TOM KOVACHEVICH

Title: WATER/SEWER MANAGER

Office Address:

125 SOUTH FIRST STREET

P.O. BOX 1170

BAYFIELD, WI 54814

Telephone: (715) 779 - 5731

Fax Number: (715) 779 - 5094

E-mail Address: BAYFIELD@NCIS.NET

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

Name: MR MARK A VAN VLACK CPA

Title:

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.

306 W 3RD ST

ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: MVANVLACK@NCIS.NET

IDENTIFICATION AND OWNERSHIP

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

Name: MR ERIC FREDENBERG

Title: CHAIRPERSON

Office Address:

238 S 11TH
BAYFIELD, WI 54891

Telephone: (715) 779 - 5712

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

Fax Number: (715) 779 - 5094

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

Name: MR MARK A VAN VLACK CPA

Title:

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5544

E-mail Address: MVANVLACK@NCIS.NET

Date of most recent audit report: 3/22/2000

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: BILLIE L HOOPMAN

Title: CLERK

Office Address:

CITY OF BAYFIELD
P.O. BOX 1170
BAYFIELD, WI 54814

Telephone: (715) 779 - 5712

Fax Number: (715) 779 - 5094

E-mail Address: CLERK@NCIS.NET

Name: MICHAEL A BONNEY

Title: SUPERINTENDENT

Office Address:

CITY OF BAYFIELD
P.O. BOX 1170
BAYFIELD, WI 54814

Telephone: (715) 779 - 5731

Fax Number: (715) 779 - 5094

E-mail Address: PWORKS@NCIS.NET

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: TOM KOVACHEVICH
Title: WATER/SEWER MANAGER

Office Address:

CITY OF BAYFIELD
P.O. BOX 1170
BAYFIELD, WI 54814

Telephone: (715) 779 - 5731

Name of utility commission/committee: CITY OF BAYFIELD PUBLIC WORKS COMMITTEE
Fax Number: (715) 779 - 3094

Names of members of utility commission/committee:

MR ERIC FREDENBERG
MR ROBERT HANSEN
MR JOHN POST
MR NEIL SCHULTZ
MR RICHARD TIPPETT

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

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)	170,868	172,799	1
Operating Expenses:			
Operation and Maintenance Expense (401)	62,765	49,685	2
Depreciation Expense (403)	36,338	35,960	3
Amortization Expense (404)	0	0	4
Taxes (408)	53,136	52,672	5
Total Operating Expenses	152,239	138,317	
Net Operating Income	18,629	34,482	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,629	34,482	
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)	11,387	11,399	9
Miscellaneous Nonoperating Income (421)	12,743	(3,112)	10
Total Other Income	24,130	8,287	
Total Income	42,759	42,769	
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	42,759	42,769	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,182	29,391	13
Amortization of Debt Discount and Expense (428)	185	185	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	16,933	17,872	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	45,300	47,448	
Net Income	(2,541)	(4,679)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(185,122)	(171,743)	19
Balance Transferred from Income (433)	(2,541)	(4,679)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	8,781	8,700	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(196,444)	(185,122)	

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 EARNED ON INVESTMENTS	11,387	4
Total (Acct. 419):	11,387	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPT INCOME	12,743	5
Total (Acct. 421):	12,743	
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	8,781	10
Total (Acct. 436)--Debit:	8,781	
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	170,868	0	0	0	170,868	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	170,868	0	0	0	170,868	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,787,784	1,785,743	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	372,706	338,013	2
Net Utility Plant	1,415,078	1,447,730	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,230,098	1,208,516	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	613,153	577,709	4
Net Nonutility Property	616,945	630,807	
Investment in Municipality (123)	0	0	5
Other Investments (124)	11,387	12,087	6
Special Funds (125)	134,477	125,656	7
Total Other Property and Investments	762,809	768,550	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	111,613	72,689	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,600	20,319	11
Other Accounts Receivable (143)	39,247	38,920	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,388	11,283	14
Materials and Supplies (150)	43,782	42,666	15
Prepayments (165)	0	619	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	209,630	186,496	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,833	3,018	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,833	3,018	
Total Assets and Other Debits	2,390,350	2,405,794	

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)	425,693	419,021	21
Appropriated Earned Surplus (215)	134,437	125,656	22
Unappropriated Earned Surplus (216)	(196,444)	(185,122)	23
Total Proprietary Capital	363,686	359,555	
LONG-TERM DEBT			
Bonds (221)	400,900	417,600	24
Advances from Municipality (223)	247,164	261,970	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	648,064	679,570	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	20,413	15,731	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	51,161	51,161	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	71,574	66,892	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	1,096	1,423	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	1,096	1,423	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,305,930	1,298,354	38
Total Liabilities and Other Credits	2,390,350	2,405,794	

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)	1,787,784	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	1,787,784	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	372,706	0	0	0	9
Total Accumulated Provision	372,706	0	0	0	
Net Utility Plant	1,415,078	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	338,013				338,013	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,338				36,338	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	826				826	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	37,164	0	0	0	37,164	13
Debits during year						14
Book cost of plant retired	2,471				2,471	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,471	0	0	0	2,471	19
Balance End of Year	372,706	0	0	0	372,706	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.08%					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	1,208,516	22,182	600	1,230,098	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,208,516	22,182	600	1,230,098	
Less accum. prov. depr. & amort. (122)	577,709	36,044	600	613,153	3
Net Nonutility Property	630,807	(13,862)	0	616,945	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	35,160	37,308
Sewer utility	8,622	5,358
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	43,782	42,666

**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)				
WATER SYSTEM REVENUE BONDS	185	428	2,833	1
Total			<u><u>2,833</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	419,021	1
Changes during year (explain):		
CITY PAYMENT OF SEWER DEBT	6,672	2
Balance end of year	<u>425,693</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)	
WATER SYSTEM REVENUE BONDS	03/01/1988	06/01/2088	7.00%	230,000	1
RURAL SERVICES WATER SYSTEM	01/01/1992	01/01/2032	5.88%	170,900	2
Total Bonds (Account 221):				400,900	

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)					
STFL 2	05/12/1992	03/15/2011	7.00%	51,848	1
STFL 3	11/25/1992	03/15/2012	6.00%	47,183	2
STFL 4	07/28/1993	03/15/2013	6.00%	136,883	3
STFL 1	03/15/1989	03/15/2002	7.00%	11,250	4
Total for Account 223				247,164	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	51,161	1
Accruals:		
Charged water department expense	53,136	2
Charged electric department expense		3
Charged sewer department expense	3,289	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>56,425</u>	
Taxes paid during year:		
County, state and local taxes	51,161	6
Social Security taxes	5,052	7
PSC Remainder Assessment	212	8
Other (explain):		
NONE		9
Total payments and other debits	<u>56,425</u>	
Balance end of year	<u><u>51,161</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)					
WATER REVENUE	0	18,306	18,306	0	1
RURAL SERVICES	0	9,876	9,876	0	2
Subtotal	0	28,182	28,182	0	
Advances from Municipality (223)					
STFL 1	0	1,088	1,088	0	3
STFL 2	0	3,819	3,819	0	4
STFL 3	0	3,094	3,094	0	5
STFL 4	0	8,932	8,932	0	6
Subtotal	0	16,933	16,933	0	
Other long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	0	45,115	45,115	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	870,743	0	0	427,611	0	1,298,354	1
Add credits during year:							
For Services	764			3,616		4,380	2
For Mains						0	3
Other (specify):							
EXTENSION PROJECT ENGINEERING				3,196		3,196	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	871,507	0	0	434,423	0	1,305,930	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	666,456					666,456	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE -SEWER	11,387	2
Total (Acct. 124):	11,387	
Special Funds (125):		
BOND REDEMPTION FUNDS	42,878	3
BOND RESERVE FUND	36,599	4
DEPRECIATION FUND	28,000	5
EQUIPMENT REPLACEMENT FUND	27,000	6
Total (Acct. 125):	134,477	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,600	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	10,600	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	13,549	12
Merchandising, jobbing and contract work		13
Other (specify):		
CONTRIBUTIONS RECEIVABLE FOR PLANT ADDITIONS	25,698	14
Total (Acct. 143):	39,247	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS ON TAX ROLL	1,107	15
OPERATING EXPENSES OVERPAID BY CITY	3,281	16
Total (Acct. 145):	4,388	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
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	1,786,763	0	0	0	1,786,763	1
Materials and Supplies	36,234	0	0	0	36,234	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	355,359	0	0	0	355,359	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	871,125	0	0	0	871,125	6
Other (specify):						
NONE					0	7
Average Net Rate Base	596,513	0	0	0	596,513	
Net Operating Income	18,629	0	0	0	18,629	8
Net Operating Income as a percent of Average Net Rate Base						
	3.12%	N/A	N/A	N/A	3.12%	

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	422,357	1
Appropriated Earned Surplus	130,046	2
Unappropriated Earned Surplus	(190,783)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	361,620	
Net Income		
Net Income	(2,541)	5
Percent Return on Proprietary Capital	-0.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 19, 2000

Ms. Linda M. Goodlet, Treasurer
Bayfield Water & Sewer Utility
City of Bayfield
P.O. Box 1170
Bayfield, WI 54814-1170

1999 Analytical Review DWCCA-385-ELE

Dear Ms. Goodlet:

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:

During our review, we noted one ? inch service added and one retired. We also noted that \$764 was reported for plant additions in Account 345, Services, and as a contribution in Account 271, Contributions in Aid of Construction. Please refer to item 3 of the Headnote to the Water Services schedule and explain how this service was financed.

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,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\385.doc

cc: Mr. Eric Fredenberg, Chairperson

6/22/00 from Mark Van Vlack, CPA:

I am responding to your analytical review of the City of Bayfield's 1999 PSC report. The service you were referring to in your review was financed by charging the customer the cost of this new service. The charge was based on the actual cost incurred by the utility for this new service. I apologize for not including this information in the original report when it was filed

FINANCIAL SECTION FOOTNOTES

with your office.

If you have any other questions please let me know.

From: Mark VanVlack [mailto:mvanvlack@ncis.net]
Sent: Friday, June 30, 2000 9:27 AM
To: Clarence Mougín
Subject: Bayfield Water Plant Adjustment

7/5/00 email: Dear Mr. Mougín:

The City of Bayfield has asked me to respond to your request that we email you to verify that the adjustment you discussed with them will be made to their accounting records. Please consider this verification that this will be done.

Sincerely,
Mark A Van Vlack

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	167,477	1
Total Sales of Water	167,477	
Other Operating Revenues		
Forfeited Discounts (470)	961	2
Other Water Revenues (474)	2,430	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,391	
Total Operating Revenues	170,868	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	35,343	5
General Operating Expenses (680-690)	27,422	6
Total Operation and Maintenance Expenses	62,765	
Other Operating Expenses		
Depreciation Expense (403)	36,338	7
Amortization Expense (404)		8
Taxes (408)	53,136	9
Total Other Operating Expenses	89,474	
Total Operating Expenses	152,239	
NET OPERATING INCOME	18,629	

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	1	1,000	151	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1,000	151	
Metered Sales to General Customers (461)				
Residential	322	14,784	66,342	4
Commercial	112	12,950	43,689	5
Industrial				6
Total Metered Sales to General Customers (461)	434	27,734	110,031	
Private Fire Protection Service (462)	3		1,595	7
Public Fire Protection Service (463)	1		40,764	8
Other Sales to Public Authorities (464)	32	4,056	14,936	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	471	32,790	167,477	

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)	40,764	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)	40,764	
Forfeited Discounts (470):		
Customer late payment charges	961	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	961	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,158	7
Other (specify):		
MISCELLANEOUS	1,272	8
Total Other Water Revenues (474)	2,430	
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)	16,141	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,578	3
Chemicals (630)	11	4
Supplies and Expenses (640)	4,406	5
Repairs of Water Plant (650)	5,413	6
Transportation Expenses (660)	3,794	7
Total Plant Operation and Maintenance Expenses	35,343	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,578	8
Office Supplies and Expenses (681)	3,849	9
Outside Services Employed (682)	2,047	10
Insurance Expense (684)	1,734	11
Employees Pensions and Benefits (686)	5,340	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,874	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	27,422	
Total Operation and Maintenance Expenses	62,765	

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		51,161	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		359	2
Net property tax equivalent		50,802	
Social Security	LABOR	2,122	3
PSC Remainder Assessment		212	4
Other (specify): NONE			5
Total tax expense		<u>53,136</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			Bayfield				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.264023				3
County tax rate	mills		8.066278				4
Local tax rate	mills		11.295589				5
School tax rate	mills		11.351770				6
Voc. school tax rate	mills		1.903328				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.880988				10
Less: state credit	mills		2.041189				11
Net tax rate	mills		30.839799				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.295589				14
Combined School Tax Rate	mills		13.255098				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.550687				17
Total Tax Rate	mills		32.880988				18
Ratio of Local and School Tax to Total	dec.		0.746653				19
Total tax net of state credit	mills		30.839799				20
Net Local and School Tax Rate	mills		23.026627				21
Utility Plant, Jan. 1	\$	1,785,743	1,785,743				22
Materials & Supplies	\$	37,308	37,308				23
Subtotal	\$	1,823,051	1,823,051				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,823,051	1,823,051				26
Assessment Ratio	dec.		0.757511				27
Assessed Value	\$	1,380,981	1,380,981				28
Net Local & School Rate	mills		23.026627				29
Tax Equiv. Computed for Current Year	\$	31,799	31,799				30
Tax Equivalent per 1994 PSC Report	\$	51,161					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	51,161					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)	277,411		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	277,411	0	
PUMPING PLANT			
Land and Land Rights (320)	100		12
Structures and Improvements (321)	310,918		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	123,013		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,443		20
Total Pumping Plant	445,474	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	409		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	409	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			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)			277,411 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	277,411
PUMPING PLANT			
Land and Land Rights (320)			100 12
Structures and Improvements (321)			310,918 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			123,013 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			11,443 20
Total Pumping Plant	0	0	445,474
WATER TREATMENT PLANT			
Land and Land Rights (330)			409 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	409
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	16,765		26
Transmission and Distribution Mains (343)	668,715		27
Fire Mains (344)	0		28
Services (345)	212,623	764	29
Meters (346)	41,118	2,403	30
Hydrants (348)	69,085		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,008,306	3,167	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	44,132		34
Office Furniture and Equipment (372)	2,063		35
Computer Equipment (372.1)	546	1,345	36
Transportation Equipment (373)	2,160		37
Other General Equipment (379)	5,242		38
Other Tangible Property (390)	0		39
Total General Plant	54,143	1,345	
Total utility plant in service directly assignable	1,785,743	4,512	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,785,743	4,512	

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)			16,765 26
Transmission and Distribution Mains (343)			668,715 27
Fire Mains (344)			0 28
Services (345)	455		212,932 29
Meters (346)	2,016		41,505 30
Hydrants (348)			69,085 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,471	0	1,009,002
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			44,132 34
Office Furniture and Equipment (372)			2,063 35
Computer Equipment (372.1)			1,891 36
Transportation Equipment (373)			2,160 37
Other General Equipment (379)			5,242 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	55,488
Total utility plant in service directly assignable	2,471	0	1,787,784
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,471	0	1,787,784

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			3,751	3,751	1
February			3,082	3,082	2
March			3,877	3,877	3
April			4,567	4,567	4
May			4,572	4,572	5
June			4,865	4,865	6
July			5,263	5,263	7
August			6,316	6,316	8
September			4,808	4,808	9
October			4,729	4,729	10
November			2,990	2,990	11
December			2,704	2,704	12
Total for year	0	0	51,524	51,524	
Less: Measured or estimated water used in main flushing and water treatment during year				700	13
Less: Other utility use				4,647	14
Other utility use explanation:					15
FIRES, FIRE TRAINING, ICE RINK, WATER TREES, WATER LEAKS					
Water pumped into distribution system				46,177	16
Less: Water sold				32,790	17
Losses and unaccounted for				13,387	18
Percent unaccounted for to the nearest whole percent (%)				29%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
OLD SYSTEM DEVELOPS LEAKS WHICH WE FIX WHEN THEY ARE DISCOVERED					
Maximum gallons pumped by all methods in any one day during reporting year				260	21
Date of maximum: 8/5/1999					22
Cause of maximum:					23
HIGH TOURIST USAGE					
Minimum gallons pumped by all methods in any one day during reporting year				87	24
Date of minimum: 1/31/1999					25
Total KWH used for pumping for the year				71,497	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)	
1100 MANYPENNY AVENUE	3	710	12	796,000	Yes	1
NORTH SIXTH STREET	4	800	12	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	3	4	1
Location	1100 MANYPENNY AVENUE	NORTH SIXTH STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	BRYON JOHNSON	NONE	5
Year Installed	1982	1993	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	553	560	8
Pump Motor or Standby Engine Mfr	US MOTORS	GE	9 10
Year Installed	1982	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	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 23
Year Installed			24
Type			25
Horsepower			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	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4 5
Year constructed	1950	1982	6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	290	290	9 10
Total capacity in gallons	160,000	47,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13 14
Points of application (wellhouse, central facilities, booster station, other)			15 16 17
Filters, type (gravity, pressure, other, none)			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20 21 22
Is a corrosion control chemical used (yes, no)?			23 24
Is water fluoridated (yes, no)?			25

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	0.500	325	0	0	0	325	1
M	D	0.750	1,430	0	0	0	1,430	2
M	D	1.000	1,660	0	0	0	1,660	3
M	D	1.250	2,800	0	0	0	2,800	4
M	D	1.500	2,150	0	0	0	2,150	5
M	D	2.000	3,850	0	0	0	3,850	6
M	D	2.500	200	0	0	0	200	7
M	D	3.000	2,500	0	0	0	2,500	8
M	D	4.000	9,597	0	0	0	9,597	9
M	D	6.000	22,150	0	0	0	22,150	10
M	D	8.000	4,600	0	0	0	4,600	11
Total Within Municipality			51,262	0	0	0	51,262	
Total Utility			51,262	0	0	0	51,262	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	402	1	1	0	402	47	1
M	1.000	34	0	0	0	34		2
P	1.000	1	0	0	0	1		3
M	1.250	3	0	0	0	3		4
M	1.500	12	0	0	0	12		5
M	2.000	12	0	0	0	12		6
M	3.000	1	0	0	0	1		7
M	4.000	2	0	0	0	2		8
Total Utility		467	1	1	0	467	47	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	383	27	25	(4)	381	29	1
0.750	60	0	0	2	62	1	2
1.000	38	0	0	3	41	0	3
1.250	3	0	0	1	4	0	4
1.500	12	0	0	1	13	2	5
2.000	13	0	0	0	13	4	6
3.000	1	0	0	(1)	0	0	7
Total:	510	27	25	2	514	36	

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	272	61	0	11	0	37	381	1
0.750	41	15	0	0	0	6	62	2
1.000	15	22	0	1	0	3	41	3
1.250	0	3	0	0	0	1	4	4
1.500	0	12	0	1	0	0	13	5
2.000	0	12	0	1	0	0	13	6
3.000	0	0	0	0	0	0	0	7
Total:	328	125	0	14	0	47	514	

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	62				62	2
Total Fire Hydrants	62	0	0	0	62	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	62
Number of distribution system valves end of year:	164
Number of distribution valves operated during year:	49

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SUPPLIES AND EXPENSE A/C 640

THE UTILITY CONSUMED MORE SUPPLIES THAN USUAL AS PART OF THEIR OPERATIONS IN 1999. THIS IS EVIDENT BY THE REDUCTION IN INVENTORY FOR THE YEAR.

Water Utility Plant in Service (Page W-08)

-----Original Message-----

From: Mougín, Clarence
Sent: Thursday, June 08, 2000 9:40 AM
To: 'Treas@ncis.net'
Cc: Mougín, Clarence; Leege, Peter
Subject: Bayfield Water Plant Adjustment

As discussed with you on June 8th, the following accounting adjustment entry should be made to your water utility accounting records.

Debit: Account 345, Water Services \$1,264.41
Credit: Account 110, Accumulated Provision for Depreciation (Water Services) \$1,264.41

This entry corrects an incorrect entry made in the 1996 PSC annual report.

Please confirm by reply email that this adjusting entry has been made to your accounting records.

Thanks for your attention in this matter,

Clarence Mougín
Compliance Manager
Wisconsin Public Service Commission
608 267-0637
mougic@psc.state.wi.us

Water Services (Page W-16)

I am responding to your analytical review of the City of Bayfield's 1999 PSC report. The service you were referring to in your review was financed by charging the customer the cost of this new service. The charge was based on the actual cost incurred by the utility for this new service. I apologize for not including this information in the original report when it was filed with your office.

If you have any other questions please let me know.

Mark Van Vlack 6/22/00 ele

Meters (Page W-17)

METERS WERE ADJUSTED TO RECONCILE TO ACTUAL AMOUNTS AT YEAR END.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-18)

BECAUSE OF CONTINUED CHANGE IN UTILITY PERSONNEL THE PROPER NUMBER OF
HYDRANT VALVES WERE NOT OPERATED. WE WILL ATTEMPT TO RECTIFY THIS IN 1999.
