



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF BLOOMER WATER UTILITY

Principal Office: 1503 MAIN STREET
BLOOMER, WI 54724

For the Year Ended: DECEMBER 31, 2000

**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: CITY OF BLOOMER WATER UTILITY

Utility Address: 1503 MAIN STREET
BLOOMER, WI 54724

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE A. STOIK

Title: MANAGER OF UTILITY

Office Address:

1503 MAIN STREET
BLOMER, WI 54724

Telephone: (715) 568 - 3331

Fax Number: (715) 568 - 3969

E-mail Address:

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

Name: MR DANIEL L. THOLE CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tandtcpa@chibardun.net

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

Name: MR RANDY SUMMERFIELD

Title: MAYOR

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3032

Fax Number: (715) 568 - 3969

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR DANIEL L. THOLE CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tandtcpa@chibardun.net

Date of most recent audit report: 1/24/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MICHAEL MEINDEL

Title: SUPERINTENDENT

Office Address:
1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 2812

Fax Number: (715) 568 - 3969

E-mail Address:

Name: SUE A. STOIK

Title: MANAGER

Office Address:
1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3331

Fax Number: (715) 568 - 3969

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

- KEVIN KNUDSON, COUNCILPERSON
- RICHARD REVOIR, COUNCILPERSON
- RANDY SUMMERFIELD, MAYOR
- JANET THUR, COUNCILPERSON
- JAY YOUNG, COUNCILPERSON

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	446,893	442,686	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	202,815	222,695	2
Depreciation Expense (403)	70,044	66,287	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	69,165	64,548	5
Total Operating Expenses	342,024	353,530	
Net Operating Income	104,869	89,156	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	104,869	89,156	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,156	3,964	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,156	3,964	
Total Income	108,025	93,120	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	108,025	93,120	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	20,248	18,704	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	20,248	18,704	
Net Income	87,777	74,416	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,074,517	1,000,101	20
Balance Transferred from Income (433)	87,777	74,416	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,162,294	1,074,517	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	2,108	5
INTEREST ON SPECIAL ASSESSMENTS	1,048	6
Total (Acct. 419):	3,156	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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 & 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	446,893	0	0	0	446,893	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	446,893	0	0	0	446,893	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	97,687		97,687	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,354		4,354	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	102,041	0	102,041	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,967,291	3,778,606	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	785,647	733,899	2
Net Utility Plant	3,181,644	3,044,707	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	24,372	36,507	6
Special Funds (125)	0	0	7
Total Other Property and Investments	24,372	36,507	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	148,696	165,518	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,041	45,040	11
Other Accounts Receivable (143)	6,742	9,903	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	25,336	36,507	14
Materials and Supplies (150)	3,769	3,929	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	226,584	260,897	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	12,400	18,600	20
Total Deferred Debits	12,400	18,600	
Total Assets and Other Debits	3,445,000	3,360,711	

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)	492,096	316,538	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,162,294	1,074,517	23
Total Proprietary Capital	1,654,390	1,391,055	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	360,000	400,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	360,000	400,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,123	5,527	28
Payables to Municipality (233)	12	18,560	29
Customer Deposits (235)			30
Taxes Accrued (236)	63,054	179,560	31
Interest Accrued (237)	14,280	12,279	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	82,469	215,926	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	32,153	40,992	36
Total Deferred Credits	32,153	40,992	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,315,988	1,312,738	41
Total Liabilities and Other Credits	3,445,000	3,360,711	

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 (101)	3,958,590	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	8,701				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,967,291	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	785,647	0	0	0	10
Total Accumulated Provision	785,647	0	0	0	
Net Utility Plant	3,181,644	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	733,899				733,899	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,044				70,044	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,733				3,733	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense - 93378564	2,466				2,466	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	76,243	0	0	0	76,243	13
Debits during year						14
Book cost of plant retired	17,247				17,247	15
Cost of removal	7,248				7,248	16
Other debits (specify):						17
	0				0	18
Total debits	24,495	0	0	0	24,495	19
Balance End of Year	785,647	0	0	0	785,647	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.94%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,769	3,929
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,769	3,929

**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	316,538	1
Changes during year (explain):		
CITY CONTRIBUTION ON 17TH AVENUE PROJECT	175,558	2
Balance end of year	492,096	

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)					
G.O. PROMISSORY NOTE	05/01/2000	05/01/2009	5.95%	360,000	1
Total for Account 223				360,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	179,560	1
Accruals:		
Charged water department expense	69,165	2
Charged electric department expense	0	3
Charged sewer department expense	1,024	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>70,189</u>	
Taxes paid during year:		
County, state and local taxes	179,560	6
Social Security taxes	6,526	7
PSC Remainder Assessment	609	8
Other (explain):		
NONE		9
Total payments and other debits	<u>186,695</u>	
Balance end of year	<u><u>63,054</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)					
ADVANCE FROM MUNICIPALITY	12,279	20,248	18,247	14,280	2
Subtotal	12,279	20,248	18,247	14,280	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	12,279	20,248	18,247	14,280	

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	1,312,738	0	0	0	0	1,312,738	1
Add credits during year:							
For Services	3,250					3,250	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,315,988	0	0	0	0	1,315,988	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	495,027					495,027	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	24,372	2
Total (Acct. 124):	24,372	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,041	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	42,041	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	6,742	10
Other (specify):		
NONE		11
Total (Acct. 143):	6,742	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	3,042	12
DUE FROM SEWER UTILITY	22,294	13
Total (Acct. 145):	25,336	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEFERRED WATER STANDPIPE PAINTING EXPENSES	12,400	16
Total (Acct. 183):	12,400	
Payables to Municipality (233):		
DUE TO ELECTRIC UTILITY	12	17
Total (Acct. 233):	12	
Other Deferred Credits (253):		
EMPLOYEE ACCRUED VACATION AND SICK LEAVE	32,153	18
Total (Acct. 253):	32,153	

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	3,864,247	0	0	0	3,864,247	1
Materials and Supplies	3,849	0	0	0	3,849	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	759,773	0	0	0	759,773	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,314,363	0	0	0	1,314,363	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,793,960	0	0	0	1,793,960	
Net Operating Income	104,869	0	0	0	104,869	8
Net Operating Income as a percent of Average Net Rate Base						
	5.85%	N/A	N/A	N/A	5.85%	

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	404,317	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,118,405	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,522,722	
Net Income		
Net Income	87,777	5
Percent Return on Proprietary Capital	5.76%	

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.

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

Balance Sheet End-of-Year Account Balances (Page F-19)

A/C #183 - Other Deferred Debits - Umamortized water tower painting expenses being amoratized over a seven year period as authorized in letter from PSC dated 8/1/97.

Identification and Ownership - Contacts (Page iv)

December 11, 2001

Ms. Sue A. Stoik, Utility Manager
City of Bloomer Water Utility
1503 Main Street
Blomer, WI 54724-1640

2000 Analytical Review DWCCA-585-PJL

Dear Ms. Stoik:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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:

As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25 percent when compared to the previous year and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\585.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	440,254	1
Total Sales of Water	440,254	
Other Operating Revenues		
Forfeited Discounts (470)	1,220	2
Miscellaneous Service Revenues (471)	1,688	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,731	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,639	
Total Operating Revenues	446,893	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	30,266	9
Water Treatment Expenses (630-635)	19,994	10
Transmission and Distribution Expenses (640-655)	58,691	11
Customer Accounts Expenses (901-904)	13,554	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	80,310	14
Total Operation and Maintenance Expenses	202,815	
Other Operating Expenses		
Depreciation Expense (403)	70,044	15
Amortization Expense (404-407)		16
Taxes (408)	69,165	17
Total Other Operating Expenses	139,209	
Total Operating Expenses	342,024	
NET OPERATING INCOME	104,869	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,339	53,979	190,156	4
Commercial	185	22,599	57,854	5
Industrial	13	2,986	13,171	6
Total Metered Sales to General Customers (461)	1,537	79,564	261,181	
Private Fire Protection Service (462)	11		9,197	7
Public Fire Protection Service (463)	1		154,002	8
Other Sales to Public Authorities (464)	27	5,148	15,874	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	1,576	84,712	440,254	

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)	154,002	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)	154,002	
Forfeited Discounts (470):		
Customer late payment charges	1,220	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,220	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES AND HYDRANT CHARGES	1,688	7
Total Miscellaneous Service Revenues (471)	1,688	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,631	10
Other (specify): TAPPING CHARGE TO NEIGHBORING UTILITY	100	11
Total Other Water Revenues (474)	3,731	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	12,196	5
Fuel for Power Production (621)	14,891	6
Fuel or Power Purchased for Pumping (622)	0	7
Operation Supplies and Expenses (623)	1,020	8
Maintenance of Pumping Plant (625)	2,159	9
Total Pumping Expenses	30,266	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	19,906	10
Chemicals (631)	0	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	88	13
Total Water Treatment Expenses	19,994	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	28,867	14
Operation Supplies and Expenses (641)	9,236	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,517	16
Maintenance of Mains (651)	2,213	17
Maintenance of Services (652)	2,637	18
Maintenance of Meters (653)	5,471	19
Maintenance of Hydrants (654)	2,750	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	58,691	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,654	22
Accounting and Collecting Labor (902)	10,672	23
Supplies and Expenses (903)	228	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	13,554	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,982	27
Office Supplies and Expenses (921)	4,311	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	4,300	30
Property Insurance (924)	16,126	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	30,899	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	8,431	35
Transportation Expenses (933)	10,261	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	80,310	
 Total Operation and Maintenance Expenses	202,815	

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		63,054	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,024	2
Net property tax equivalent		62,030	
Social Security		6,526	3
PSC Remainder Assessment		609	4
Other (specify): NONE			5
Total tax expense		69,165	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.261440				3
County tax rate	mills		4.892250				4
Local tax rate	mills		6.892990				5
School tax rate	mills		14.102660				6
Voc. school tax rate	mills		2.288600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.437940				10
Less: state credit	mills		1.824190				11
Net tax rate	mills		26.613750				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.892990				14
Combined School Tax Rate	mills		16.391260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.284250				17
Total Tax Rate	mills		28.437940				18
Ratio of Local and School Tax to Total	dec.		0.818774				19
Total tax net of state credit	mills		26.613750				20
Net Local and School Tax Rate	mills		21.790650				21
Utility Plant, Jan. 1	\$	3,778,606	3,778,606				22
Materials & Supplies	\$	3,929	3,929				23
Subtotal	\$	3,782,535	3,782,535				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,782,535	3,782,535				26
Assessment Ratio	dec.		0.765003				27
Assessed Value	\$	2,893,651	2,893,651				28
Net Local & School Rate	mills		21.790650				29
Tax Equiv. Computed for Current Year	\$	63,055	63,055				30
Tax Equivalent per 1994 PSC Report	\$	58,640					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	63,054					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	3,260		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	1,952		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	57,213		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	62,425	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	59,551		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,959		17
Diesel Pumping Equipment (326)	201		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	139,711	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	44,285		23
Total Water Treatment Plant	44,285	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,905		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)			3,260 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			1,952 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			57,213 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	62,425
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			59,551 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			79,959 17
Diesel Pumping Equipment (326)			201 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	139,711
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			44,285 23
Total Water Treatment Plant	0	0	44,285
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			4,905 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	195,584		26
Transmission and Distribution Mains (343)	2,114,466	142,706	27
Fire Mains (344)	0		28
Services (345)	396,520	32,043	29
Meters (346)	122,796	14,590	30
Hydrants (348)	221,832	14,545	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,056,103	203,884	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	542		34
Office Furniture and Equipment (391)	5,867		35
Computer Equipment (391.1)	7,185		36
Transportation Equipment (392)	53,123		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,484	948	39
Laboratory Equipment (395)	1,737		40
Power Operated Equipment (396)	824		41
Communication Equipment (397)	3,464		42
SCADA Equipment (397.1)	371,000		43
Miscellaneous Equipment (398)	36	1,100	44
Other Tangible Property (399)	1,119		45
Total General Plant	467,381	2,048	
Total utility plant in service directly assignable	3,769,905	205,932	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,769,905	205,932	

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)			195,584 26
Transmission and Distribution Mains (343)	4,160		2,253,012 27
Fire Mains (344)			0 28
Services (345)	619		427,944 29
Meters (346)	11,285		126,101 30
Hydrants (348)	1,183		235,194 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	17,247	0	3,242,740
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			542 34
Office Furniture and Equipment (391)			5,867 35
Computer Equipment (391.1)			7,185 36
Transportation Equipment (392)			53,123 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			23,432 39
Laboratory Equipment (395)			1,737 40
Power Operated Equipment (396)			824 41
Communication Equipment (397)			3,464 42
SCADA Equipment (397.1)			371,000 43
Miscellaneous Equipment (398)			1,136 44
Other Tangible Property (399)			1,119 45
Total General Plant	0	0	469,429
Total utility plant in service directly assignable	17,247	0	3,958,590
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	17,247	0	3,958,590

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			7,710	7,710	1
February			7,514	7,514	2
March			8,108	8,108	3
April			7,603	7,603	4
May			8,675	8,675	5
June			8,131	8,131	6
July			8,118	8,118	7
August			7,995	7,995	8
September			7,795	7,795	9
October			7,384	7,384	10
November			7,001	7,001	11
December			7,846	7,846	12
Total for year	0	0	93,880	93,880	
Less: Measured or estimated water used in main flushing and water treatment during year				1,944	13
Less: Other utility use				117	14
Other utility use explanation: Freeze-up protection - 117.					15
Water pumped into distribution system				91,819	16
Less: Water sold				84,712	17
Losses and unaccounted for				7,107	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				469	21
Date of maximum: 3/15/2000					22
Cause of maximum: Main flushing due to bad water sample.					23
Minimum gallons pumped by all methods in any one day during reporting year				123	24
Date of minimum: 7/7/2000					25
Total KWH used for pumping for the year				235,719	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)	
WELL-9TH AVE 7 NEWMAN ST.	#2	175	23	125,000	Yes	1
WELL-ARMOUR PLANT, OAK ST.	#3	176	10	120,000	Yes	2
WELL-ATHLETIC FIELD 17 & SMITH	#4	186	12	100,000	Yes	3
TOWN OF WOODMOHR	#5	291	24	125,000	Yes	4

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	#2	#3	#4	1
Location	9TH & NEWMANUR PLANT ON OAK STREET ILETIC FIELD-17TH & SMITH			2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	BERKLEY	F.M.	5
Year Installed	1945	1968	1945	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	117	117	100	8
Pump Motor or Standby Engine Mfr	LAYNE	BERKLEY	F.M.	9 10
Year Installed	1945	1968	1945	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5			14
Location	TOWN OF WOODMOHR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	U.S.			18
Year Installed	1972			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	240			21
Pump Motor or Standby Engine Mfr	U.S.			22 23
Year Installed	1972			24
Type	ELECTRIC			25
Horsepower	25			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1945	1968	1972	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	138	85	6
Total capacity in gallons	500,000	500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	9,656	0	2,150	0	7,506	1
M	D	6.000	58,722	219	1,540	0	57,401	2
M	D	8.000	35,277	1,002	0	0	36,279	3
M	D	10.000	19,224	0	0	0	19,224	4
M	D	12.000	22,800	2,128	0	0	24,928	5
M	D	16.000	340	0	0	0	340	6
Total Within Municipality			146,019	3,349	3,690	0	145,678	
Total Utility			146,019	3,349	3,690	0	145,678	

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	893	0	29	0	864	62	1
L	0.750	50	0	7	0	43	0	2
M	1.000	584	35	2	0	617	173	3
M	1.250	23	0	0	0	23	7	4
M	1.500	16	0	0	0	16	3	5
M	2.000	17	2	2	0	17	0	6
M	3.000	2	0	0	0	2	1	7
M	4.000	9	1	2	0	8	0	8
M	6.000	14	0	0	0	14	2	9
M	8.000	4	1	0	0	5	1	10
M	10.000	1	0	0	0	1	0	11
Total Utility		1,613	39	42	0	1,610	249	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.250	0	0	0	0	0	0	1
0.625	1,311	62	72	(1)	1,300	161	2
0.750	202	0	0	0	202	24	3
1.000	17	0	0	0	17	0	4
1.250	11	0	0	0	11	1	5
1.500	10	0	0	0	10	0	6
2.000	17	1	2	0	16	5	7
3.000	4	2	2	0	4	0	8
4.000	1	0	0	0	1	0	9
6.000	1	0	1	0	0	0	10
Total:	1,574	65	77	(1)	1,561	191	

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)	
0.250	0	0	0	0	0	0	0	1
0.625	1,166	110	3	7	0	14	1,300	2
0.750	143	38	4	1	0	16	202	3
1.000	1	12	1	2	0	1	17	4
1.250	0	7	1	1	0	2	11	5
1.500	0	6	1	0	0	3	10	6
2.000	0	4	3	7	0	2	16	7
3.000	0	0	0	3	0	1	4	8
4.000	0	1	0	0	0	0	1	9
6.000	0	0	0	0	0	0	0	10
Total:	1,310	178	13	21	0	39	1,561	

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	217	9	3		223	2
Total Fire Hydrants	217	9	3	0	223	
Flushing Hydrants						
	11		1		10	3
Total Flushing Hydrants	11	0	1	0	10	

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:	233
Number of distribution system valves end of year:	430
Number of distribution valves operated during year:	430

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Watermain (3,349 feet) placed on 17th Avenue project financed by the city general fund.

Water Services (Page W-16)

The 34 services replaced on the 17th Avenue project were financed by the city general fund. Five other 1 inch services were paid for by the developer.

Meters (Page W-17)

Column (e) adjustment reflects adjusting book inventory to physical per card file.
