



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLUE RIVER WATER AND SEWER

Principal Office: P.O. BOX 217
BLUE RIVER, WI 53518

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: BLUE RIVER WATER AND SEWER

Utility Address: P.O. BOX 217
BLUE RIVER, WI 53518

When was utility organized? 1/1/1955

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANET KYPKE

Title: CLERK

Office Address:

P.O. BOX 217
BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758

Fax Number: (608) 537 - 2759

E-mail Address:

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

Name: MR RODNEY L SANDLEBACK

Title: CPA

Office Address: COLLINS & ASSOCIATES

516 S MARQUETTE RD
P.O. BOX 120
PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6456

Fax Number: (605) 326 - 5100

E-mail Address: collins@mhtc.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: COLLINS & ASSOCIATES

Title:

Office Address: COLLINS & ASSOCIATES
516 S MARQUETTE RD
P.O. BOX 120
PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6456

Fax Number: (608) 326 - 5100

E-mail Address: collins@mhtc.net

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

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: JANET KYPKE

Title: CLERK

Office Address:
P.O. BOX 217
BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758

Fax Number: (608) 537 - 2759

E-mail Address:

Name: NEIL ROEN

Title: PLANT SUPPORT

Office Address:
P.O. BOX 217
BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758

Fax Number: (608) 537 - 2759

E-mail Address:

Name of utility commission/committee: BLUE RIVER WATER AND SEWER

Names of members of utility commission/committee:

- DAVID DEGENHARDT, TRUSTEE
 - RON HAVLIK, TRUSTEE
 - MARY HUDSON, TRUSTEE
 - RODNEY JOHNSON, PRESIDENT
 - RICKY JONES, TRUSTEE
 - ROBERT MCCARTHY, TRUSTEE
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 4/1/1993

IDENTIFICATION AND OWNERSHIP

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)	64,849	64,853	1
Operating Expenses:			
Operation and Maintenance Expense (401)	30,412	29,437	2
Depreciation Expense (403)	10,346	10,373	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,516	12,858	5
Total Operating Expenses	54,274	52,668	
Net Operating Income	10,575	12,185	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,575	12,185	
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)	807	627	9
Miscellaneous Nonoperating Income (421)	6,286	13,188	10
Total Other Income	7,093	13,815	
Total Income	17,668	26,000	
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	17,668	26,000	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,544	7,972	13
Amortization of Debt Discount and Expense (428)	91	96	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	4,635	5,212	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	12,270	13,280	
Net Income	5,398	12,720	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	257,522	248,245	19
Balance Transferred from Income (433)	5,398	12,720	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	3,443	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	262,920	257,522	

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 BANK ACCOUNTS	807	4
Total (Acct. 419):	807	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT	6,286	5
Total (Acct. 421):	6,286	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	64,849	0	0	0	64,849	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	64,849	0	0	0	64,849	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	566,676	566,916	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	119,919	109,237	2
Net Utility Plant	446,757	457,679	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	561,724	560,422	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	133,046	122,565	4
Net Nonutility Property	428,678	437,857	
Investment in Municipality (123)	41,707	41,707	5
Other Investments (124)	0	0	6
Special Funds (125)	72,358	67,886	7
Total Other Property and Investments	542,743	547,450	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	16,800	15,398	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,396	7,058	11
Other Accounts Receivable (143)	8,161	7,620	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,134	2,780	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	33,491	32,856	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	565	656	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	565	656	
Total Assets and Other Debits	1,023,556	1,038,641	

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)	101,961	101,961	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	262,920	257,522	23
Total Proprietary Capital	364,881	359,483	
LONG-TERM DEBT			
Bonds (221)	194,312	206,919	24
Advances from Municipality (223)	62,050	70,200	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	256,362	277,119	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,142	1,025	28
Payables to Municipality (233)	37,532	37,838	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,790	5,327	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	44,464	44,190	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	357,849	357,849	38
Total Liabilities and Other Credits	1,023,556	1,038,641	

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)	566,676	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	566,676	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	119,919	0	0	0	9
Total Accumulated Provision	119,919	0	0	0	
Net Utility Plant	446,757	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	109,237				109,237	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,346				10,346	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	576				576	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,922	0	0	0	10,922	13
Debits during year						14
Book cost of plant retired	240				240	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	240	0	0	0	240	19
Balance End of Year	119,919	0	0	0	119,919	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	560,422	1,302		561,724	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	560,422	1,302	0	561,724	
Less accum. prov. depr. & amort. (122)	122,565	10,481		133,046	3
Net Nonutility Property	437,857	(9,179)	0	428,678	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
CLEAN WATER LOAN	91	91	565	1
Total			565	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	101,961	1
Changes during year (explain):		2
Balance end of year	101,961	

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)	
1993 CLEAN WATER	05/01/1993	05/20/2012	3.80%	194,312	1
Total Bonds (Account 221):				194,312	

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)					
STATE TRUST FUND	01/01/1988	01/01/2008	7.25%	62,050	1
Total for Account 223				62,050	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,515	2
Charged electric department expense		3
Charged sewer department expense	214	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,729</u>	
Taxes paid during year:		
County, state and local taxes	12,595	6
Social Security taxes	1,094	7
PSC Remainder Assessment	40	8
Other (explain):		
NONE		9
Total payments and other debits	<u>13,729</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND	1,298	7,544	7,613	1,229	1
Subtotal	1,298	7,544	7,613	1,229	
Advances from Municipality (223)					
STATE TRUST LOAN	4,029	4,635	5,103	3,561	2
Subtotal	4,029	4,635	5,103	3,561	
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	5,327	12,179	12,716	4,790	

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	230,998	0	0	126,851	0	357,849	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	230,998	0	0	126,851	0	357,849	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
LOAN	41,707	1
Total (Acct. 123):	41,707	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER-CAPITAL FUND, SEWER REPLACEMENT FUND, SEWER-DEBT SERVICE	72,358	3
Total (Acct. 125):	72,358	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,396	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,396	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	8,161	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	8,161	
Receivables from Municipality (145):		
TAX ROLL ITEMS DUE FROM VILLAGE	1,134	12
Total (Acct. 145):	1,134	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
INSURANCE, MISC. EXPENSE, LOAN PAYMENT MADE	37,532	16
Total (Acct. 233):	37,532	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	566,796	0	0	0	566,796	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	114,578	0	0	0	114,578	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	230,998	0	0	0	230,998	6	
Other (specify):						0	7
Average Net Rate Base	221,220	0	0	0	221,220		
Net Operating Income	10,575	0	0	0	10,575	8	
Net Operating Income as a percent of Average Net Rate Base	4.78%	N/A	N/A	N/A	4.78%		

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	101,961	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	260,221	3
Other (Specify):		4
Total Average Proprietary Capital	362,182	
Net Income		
Net Income	5,398	5
Percent Return on Proprietary Capital	1.49%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountants' Compilation Report

Balance Sheet (Page F-05)

See Accountants' Compilation Report

Identification and Ownership (Page iv)

Blue River Water Utility
Blue River, Wisconsin

We have compiled the accompanying Public Service Commission Report of the Blue River Water Utility of the Village of Blue River, Wisconsin for the year ended December 31, 2000, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the utility. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance on it.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

COLLINS & ASSOCIATES, S.C.

Prairie du Chien, Wisconsin
March 21, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 11, 2001

Ms. Janet Kypke, Clerk
Blue River Municipal Water and Sewer Utility
P.O. Box 217
Blue River, WI 53518-0217

2000 Analytical Review DWCCA-620-PJL

Dear Ms. Kypke:

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:

During our review, we noted the percent of water losses for your water utility has been increasing in recent years and has grown to 25 percent in 1999 and 29 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. You indicated in the 2000 report that the utility will be replacing old meters during 2001. Please explain how many meters by size have been replaced so far and how many more will be replaced by the end of the year. Please also provide a detailed explanation of anything else the utility has done to resolve these water loss problems and indicate if these efforts have made a difference in the amount of water the utility is pumping.

Attachment A included with this letter provides practical steps to address water losses and may be helpful to you. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614.

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

FINANCIAL SECTION FOOTNOTES

convenient for you to do so. My e-mail address is 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:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\620.doc

Enclosure

Response received 10/29/01:

---Original Message---

From: Village of Blue River [mailto:vilblriv@mwt.net]
Sent: Monday, October 29, 2001 11:25 AM
To: leege@psc.state.wi.us
Subject: 2000 Analytical Review

Mr. Peter J. Ledge

RE: Letter Dated October, 11. 200, 2000 Analytical Review

The Village of blue River has changed out eight 3/4 meters at present. We are planning another 10 to 12 be replaced by the end of the year. We have had Dave Holmes from Water Leak Locators check our system and no leaks were found. We are planning to check the well house meter before year end.

We are also checking flushing better and have dropped our water loss to less than 25%.

Neil Roen - Director of Public Works
Janet Kypke - Clerk
Village of Blue River
Blue River Municipal Water and Sewer Utility
P.O. Box 217
Blue River, WI 53518
608-537-2758
vilblriv@mwt.net

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	63,140	1
Total Sales of Water	63,140	
Other Operating Revenues		
Forfeited Discounts (470)	254	2
Other Water Revenues (474)	1,455	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,709	
Total Operating Revenues	64,849	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,068	5
General Operating Expenses (680-690)	15,344	6
Total Operation and Maintenance Expenses	30,412	
Other Operating Expenses		
Depreciation Expense (403)	10,346	7
Amortization Expense (404)		8
Taxes (408)	13,516	9
Total Other Operating Expenses	23,862	
Total Operating Expenses	54,274	
NET OPERATING INCOME	10,575	

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	177	7,067	30,272	4
Commercial	20	787	3,706	5
Industrial	1	1	360	6
Total Metered Sales to General Customers (461)	198	7,855	34,338	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		27,624	8
Other Sales to Public Authorities (464)	6	85	1,178	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	205	7,940	63,140	

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)	27,624	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)	27,624	
Forfeited Discounts (470):		
Customer late payment charges	254	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	254	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	536	7
Other (specify):		
STANDBY AND 2ND METER CHARGE AND DISCOUNT CHARGE	919	8
Total Other Water Revenues (474)	1,455	
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)	8,092	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	868	3
Chemicals (630)	1,315	4
Supplies and Expenses (640)	3,563	5
Repairs of Water Plant (650)	1,230	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	15,068	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,996	8
Office Supplies and Expenses (681)	2,101	9
Outside Services Employed (682)	4,390	10
Insurance Expense (684)	2,114	11
Employees Pensions and Benefits (686)	738	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,344	
 Total Operation and Maintenance Expenses	 30,412	

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		12,596	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		214	2
Net property tax equivalent		12,382	
Social Security		1,094	3
PSC Remainder Assessment		40	4
Other (specify): NONE			5
Total tax expense		<u>13,516</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 § 66.0811(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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209000				3
County tax rate	mills		4.923000				4
Local tax rate	mills		10.428000				5
School tax rate	mills		12.524000				6
Voc. school tax rate	mills		1.879000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.963000				10
Less: state credit	mills		1.939000				11
Net tax rate	mills		28.024000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.428000				14
Combined School Tax Rate	mills		14.403000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.831000				17
Total Tax Rate	mills		29.963000				18
Ratio of Local and School Tax to Total	dec.		0.828722				19
Total tax net of state credit	mills		28.024000				20
Net Local and School Tax Rate	mills		23.224108				21
Utility Plant, Jan. 1	\$	566,916	566,916				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	566,916	566,916				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	566,916	566,916				26
Assessment Ratio	dec.		0.956702				27
Assessed Value	\$	542,370	542,370				28
Net Local & School Rate	mills		23.224108				29
Tax Equiv. Computed for Current Year	\$	12,596	12,596				30
Tax Equivalent per 1994 PSC Report	\$	11,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	12,596					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)	104		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)	4,904		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	5,008	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,504		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	20,677		17
Diesel Pumping Equipment (326)	15,041		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	46,222	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,000		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)			104 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)			4,904 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	5,008
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			10,504 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			20,677 17
Diesel Pumping Equipment (326)			15,041 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	46,222
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			8,000 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)	122,739	26
Transmission and Distribution Mains (343)	290,841	27
Fire Mains (344)	0	28
Services (345)	41,767	29
Meters (346)	19,318	30
Hydrants (348)	26,796	31
Other Transmission and Distribution Plant (349)	0	32
Total Transmission and Distribution Plant	509,461	0
GENERAL PLANT		
Land and Land Rights (370)	0	33
Structures and Improvements (371)	0	34
Office Furniture and Equipment (372)	200	35
Computer Equipment (372.1)	1,960	36
Transportation Equipment (373)	1,356	37
Other General Equipment (379)	2,709	38
Other Tangible Property (390)	0	39
Total General Plant	6,225	0
Total utility plant in service directly assignable	566,916	0
Common Utility Plant Allocated to Water Department	0	40
Total utility plant in service	566,916	0

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)			122,739 26
Transmission and Distribution Mains (343)			290,841 27
Fire Mains (344)			0 28
Services (345)			41,767 29
Meters (346)	240		19,078 30
Hydrants (348)			26,796 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	240	0	509,221
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			200 35
Computer Equipment (372.1)			1,960 36
Transportation Equipment (373)			1,356 37
Other General Equipment (379)			2,709 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,225
Total utility plant in service directly assignable	240	0	566,676
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	240	0	566,676

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,216	1,216	1
February			1,175	1,175	2
March			989	989	3
April			1,046	1,046	4
May			1,126	1,126	5
June			1,052	1,052	6
July			1,131	1,131	7
August			1,121	1,121	8
September			1,015	1,015	9
October			973	973	10
November			1,065	1,065	11
December			1,089	1,089	12
Total for year	0	0	12,998	12,998	
Less: Measured or estimated water used in main flushing and water treatment during year				1,035	13
Less: Other utility use				800	14
Other utility use explanation:					15
Service Breaks					
Water pumped into distribution system				11,163	16
Less: Water sold				7,940	17
Losses and unaccounted for				3,223	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
Have checked for water main leaks, but have yet to find cause of water loss. Will be replacing old meters in 2001.					
Maximum gallons pumped by all methods in any one day during reporting year				69	21
Date of maximum: 4/21/2000					22
Cause of maximum:					23
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 10/4/2000					25
Total KWH used for pumping for the year				17,920	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)	
CORNER OF MAIN AND GRANT	1	300	12	432,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	MAIN AND GRANT		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE		5
Year Installed	1955		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	300		8
Pump Motor or Standby Engine Mfr	US MOTOR		9
Year Installed	1998		10
Type	ELECTRIC		11
Horsepower	25		12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1988		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	12,263	0	0	0	12,263	1
P	D	6.000	11,086	0	0	0	11,086	2
P	D	8.000	1,150	0	0	0	1,150	3
P	D	10.000	2,200	0	0	0	2,200	4
Total Within Municipality			26,699	0	0	0	26,699	
Total Utility			26,699	0	0	0	26,699	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	5	0	0	0	5		1
M	0.750	199	0	0	0	199		2
M	1.000	1	0	0	0	1		3
M	2.000	2	0	0	0	2		4
Total Utility		207	0	0	0	207	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	226	0	4	0	222	15	1
1.000	0	0	0	0	0	0	2
1.500	1	0	0	0	1	0	3
2.000	1	0	0	0	1	0	4
Total:	228	0	4	0	224	15	

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)	
0.750	177	20	0	4	0	21	222	1
1.000	0	0	0	0	0	0	0	2
1.500	0	0	0	1	0	0	1	3
2.000	0	0	0	1	0	0	1	4
Total:	177	20	0	6	0	21	224	

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	42				42	2
Total Fire Hydrants	42	0	0	0	42	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	42
Number of distribution system valves end of year:	86
Number of distribution valves operated during year:	12

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Outside Services Employed-Decrease \$3,136 due to no major expenses in 2000.
