



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLOOMINGTON MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 156
BLOOMINGTON, WI 53804

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLOOMINGTON MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 156
BLOOMINGTON, WI 53804

When was utility organized? 1/1/1960

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARY PRICE

Title: CLERK

Office Address:

P.O. BOX 156
BLOOMINGTON, WI 53804

Telephone: (608) 994 - 2531

Fax Number: (608) 994 - 3111

E-mail Address:

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

Name: COLLINS & ASSOCIATES, S.C.

Title:

Office Address: COLLINS & ASSOCIATES, S.C.

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

Telephone: (608) 326 - 6456

Fax Number: (608) 326 - 5100

E-mail Address: collins@mhtc.net

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

Name: MR PETER KIRSCHBAUM

Title: PRESIDENT

Office Address:

P.O. BOX 156
BLOOMINGTON, WI 53804

Telephone: (608) 994 - 2531

Fax Number: (608) 994 - 3111

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR PETE KIRSCHBAUM

Title: PRESIDENT

Office Address:

P.O. BOX 156
BLOOMINGTON, WI 53804

Telephone:

Fax Number:

E-mail Address:

Name: MR RONALD MUMM

Title: SUPERINTENDENT

Office Address:

P.O. BOX 156
BLOOMINGTON, WI 53804

Telephone:

Fax Number:

E-mail Address:

Name: MRS MARY PRICE

Title: VILLAGE CLERK

Office Address:

P.O. BOX 156
BLOOMINGTON, WI 53804

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR PETE KIRSCHBAUM, PRESIDENT
MR RONALD MUMM, SUPERINTENDENT

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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

Date of Ordinance: [REDACTED]

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)	89,801	61,865	1
Operating Expenses:			
Operation and Maintenance Expense (401)	38,755	14,731	2
Depreciation Expense (403)	12,750	9,715	3
Amortization Expense (404)	0	0	4
Taxes (408)	15,499	11,575	5
Total Operating Expenses	67,004	36,021	
Net Operating Income	22,797	25,844	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	22,797	25,844	
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)	288	230	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	288	230	
Total Income	23,085	26,074	
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	23,085	26,074	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	455	646	13
Amortization of Debt Discount and Expense (428)	483		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	12,133	3,198	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	13,071	3,844	
Net Income	10,014	22,230	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	213,158	190,928	19
Balance Transferred from Income (433)	10,014	22,230	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	223,172	213,158	

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):		
BANK - INTEREST ON CHECKING ACCOUNT	288	4
Total (Acct. 419):	288	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	89,801	0	0	0	89,801	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	89,801	0	0	0	89,801	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	838,985	837,890	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	134,505	122,397	2
Net Utility Plant	704,480	715,493	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	45,582	22,395	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,865	14,064	11
Other Accounts Receivable (143)	1,300	2,300	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,847	4,955	14
Materials and Supplies (150)	6,437	6,437	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	74,031	50,151	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,517	6,000	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	5,517	6,000	
Total Assets and Other Debits	784,028	771,644	

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)	62,971	62,971	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	223,172	213,158	23
Total Proprietary Capital	286,143	276,129	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	229,445	242,890	25
Other long-Term Debt (224)	6,000	10,000	26
Total Long-Term Debt	235,445	252,890	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,464	0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	29,224	25,111	31
Interest Accrued (237)	3,999	2,261	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	46,687	27,372	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	215,753	215,253	38
Total Liabilities and Other Credits	784,028	771,644	

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)	838,985	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	838,985	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	134,505	0	0	0	9
Total Accumulated Provision	134,505	0	0	0	
Net Utility Plant	704,480	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	122,397				122,397	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,750				12,750	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	479				479	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	186				186	10
Other credits (specify):						11
					0	12
Total credits	13,415	0	0	0	13,415	13
Debits during year						14
Book cost of plant retired	1,307				1,307	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,307	0	0	0	1,307	19
Balance End of Year	134,505	0	0	0	134,505	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.58%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	6,437	6,437 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	6,437	6,437

**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)				
	6,000	483	5,517	1
Total			<u>5,517</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	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	62,971	1
Changes during year (explain):		2
Balance end of year	<u><u>62,971</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)					
GENERAL OBLIGATION - IMPROVEMENTS	11/03/1980	11/15/2000	8.00%	16,500	1
REVENUE BOND	12/29/1998	05/01/2011	4.75%	206,000	2
GENERAL OBLIGATION - IMPROVEMENTS	10/29/1981	03/15/2000	6.00%	6,945	3
Total for Account 223				229,445	
Other Long-Term Debt (224)					
CLARE BANK, N.A.	01/31/1997	01/31/1999	5.50%	6,000	4
Total for Account 224				6,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,111	1
Accruals:		
Charged water department expense	15,499	2
Charged electric department expense		3
Charged sewer department expense	274	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>15,773</u>	
Taxes paid during year:		
County, state and local taxes	11,284	6
Social Security taxes	291	7
PSC Remainder Assessment	85	8
Other (explain):		
NONE		9
Total payments and other debits	<u>11,660</u>	
Balance end of year	<u><u>29,224</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)					
General Obligation - Improvements	665	501	833	333	2
General Obligation - Imprv	1,042	11,632	9,316	3,358	3
Subtotal	1,707	12,133	10,149	3,691	
Other long-Term Debt (224)					
Clare Bank, N.A.	554	455	701	308	4
Subtotal	554	455	701	308	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,261	12,588	10,850	3,999	

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	215,253	0	0	0	0	215,253	1
Add credits during year:							
For Services	500					500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	215,753	0	0	0	0	215,753	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	198,565					198,565	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,865	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,865	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	1,300	10
Other (specify):		
NONE		11
Total (Acct. 143):	1,300	
Receivables from Municipality (145):		
SEWER UTILITY - 1997, 1998 AND 1999 METER COST ALLOCATION	4,348	12
VILLAGE - BALANCE 1997 DELINQUENT WATER ON TAX ROLL	1,743	13
VILLAGE - 1999 DELINQUENT WATER ON TAX ROLL	1,756	14
Total (Acct. 145):	7,847	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
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	838,437	0	0	0	838,437	1
Materials and Supplies	6,437	0	0	0	6,437	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	128,451	0	0	0	128,451	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	215,503	0	0	0	215,503	6
Other (specify):					0	7
Average Net Rate Base	500,920	0	0	0	500,920	
Net Operating Income	22,797	0	0	0	22,797	8
Net Operating Income as a percent of Average Net Rate Base	4.55%	N/A	N/A	N/A	4.55%	

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	62,971	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	218,165	3
Other (Specify):		4
Total Average Proprietary Capital	281,136	
Net Income		
Net Income	10,014	5
Percent Return on Proprietary Capital	3.56%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountants' Compilation Report

Balance Sheet (Page F-05)

See Accountants' Compilation Report

Identification and Ownership (Page iv)

Village of Bloomington
Bloomington Municipal Water Utility
P.O. Box 82
Bloomington, Wisconsin 53804

We have compiled the accompanying Public Service Commission Report of the Bloomington Municipal Water Utility of the Village of Bloomington, Wisconsin for the year ended December 31, 1999, 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 14, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2000

Mrs. Mary Price, Clerk
 Bloomington Municipal Water Utility
 P.O. Box 156
 Bloomington, WI 53804-0156

1999 Analytical Review DWCCA-610-PJL

Dear Mrs. Price:

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

1. The composite depreciation rate authorized for use by your utility was increased from 1.58 percent to 1.73 percent in docket 610-WR-101, order dated August 25, 1998. Your utility was previously notified of the revised composite rate by letters dated July 16, 1998, and June 30, 1999. The rates for water service being charged to your customers are based upon a composite depreciation rate of 1.73 percent, therefore it is required that the amount of depreciation expense being recorded be based upon the 1.73 percent composite rate. Because the amount of depreciation expense recorded in 1999 was based upon the old composite rate of 1.58 percent, the adjusting journal entry provided below should be recorded in 2000. Please furnish this office with the date that this adjustment was entered into the records of the utility. Also, please confirm that the revised composite depreciation rate of 1.73 percent will be used beginning in 2000.

Acct

No.	Particulars	Debit	Credit
Journal Entry No. 1			
403	Depreciation Expense	\$1,070.00	
110	Accumulated Provision for Depreciation		\$1,070.00

To record under accrual of depreciation during 1999, computed as follows.

Average depreciable plant investment	\$837,268
Composite depreciation rate	1.73%
Depreciation expense	\$ 14,485
Less: amount recorded	\$ 13,229
Under accrual in 1999	\$ 1,256

2. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported multiple items described as prior year costs. Please note that in the future, Account 145 should only contain

FINANCIAL SECTION FOOTNOTES

amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.

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. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@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:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\610.doc

cc: Mr. Pete Kirschbaum, President

Per phone call from their CPA, Ron Sandleback on 6/26/00, the 2000 annual report will show the adjustment in # 1 and new depreciation rates will also be used in 2000. Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	88,453	1
Total Sales of Water	88,453	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,348	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,348	
Total Operating Revenues	89,801	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,660	5
General Operating Expenses (680-690)	13,095	6
Total Operation and Maintenance Expenses	38,755	
Other Operating Expenses		
Depreciation Expense (403)	12,750	7
Amortization Expense (404)		8
Taxes (408)	15,499	9
Total Other Operating Expenses	28,249	
Total Operating Expenses	67,004	
NET OPERATING INCOME	22,797	

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		170		2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	170	0	
Metered Sales to General Customers (461)				
Residential	306	15,404	39,805	4
Commercial	46	2,592	6,400	5
Industrial				6
Total Metered Sales to General Customers (461)	352	17,996	46,205	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		40,999	8
Other Sales to Public Authorities (464)	10	413	1,249	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	363	18,579	88,453	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	40,999	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	40,999	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	761	7
Other (specify):		
BULK SALES	587	8
Total Other Water Revenues (474)	1,348	
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)	1,710	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,778	3
Chemicals (630)		4
Supplies and Expenses (640)	1,187	5
Repairs of Water Plant (650)	16,985	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	25,660	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,226	8
Office Supplies and Expenses (681)	1,536	9
Outside Services Employed (682)	8,833	10
Insurance Expense (684)	500	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,095	
Total Operation and Maintenance Expenses	38,755	

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		15,397	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		274	2
Net property tax equivalent		15,123	
Social Security		291	3
PSC Remainder Assessment		85	4
Other (specify): NONE			5
Total tax expense		<u>15,499</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.255235				3
County tax rate	mills		5.888932				4
Local tax rate	mills		5.919308				5
School tax rate	mills		17.535369				6
Voc. school tax rate	mills		2.165734				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.764578				10
Less: state credit	mills		2.894093				11
Net tax rate	mills		28.870485				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.919308				14
Combined School Tax Rate	mills		19.701103				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.620411				17
Total Tax Rate	mills		31.764578				18
Ratio of Local and School Tax to Total	dec.		0.806572				19
Total tax net of state credit	mills		28.870485				20
Net Local and School Tax Rate	mills		23.286117				21
Utility Plant, Jan. 1	\$	837,890	837,890				22
Materials & Supplies	\$	6,437	6,437				23
Subtotal	\$	844,327	844,327				24
Less: Plant Outside Limits	\$	500	500				25
Taxable Assets	\$	843,827	843,827				26
Assessment Ratio	dec.		0.783591				27
Assessed Value	\$	661,215	661,215				28
Net Local & School Rate	mills		23.286117				29
Tax Equiv. Computed for Current Year	\$	15,397	15,397				30
Tax Equivalent per 1994 PSC Report	\$	11,436					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	15,397					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)	733		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)	3,698		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	4,431	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	2,817		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	15,736		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	100		20
Total Pumping Plant	18,653	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)	437		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)			733 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)			3,698 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	4,431
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			2,817 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			15,736 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			100 20
Total Pumping Plant	0	0	18,653
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)			437 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)	140,943		26
Transmission and Distribution Mains (343)	486,658		27
Fire Mains (344)	0		28
Services (345)	89,017	500	29
Meters (346)	23,645	1,263	30
Hydrants (348)	69,478		31
Other Transmission and Distribution Plant (349)	323		32
Total Transmission and Distribution Plant	810,501	1,763	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	784	639	35
Computer Equipment (372.1)	3,003		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	518		39
Total General Plant	4,305	639	
Total utility plant in service directly assignable	837,890	2,402	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	837,890	2,402	

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)			140,943 26
Transmission and Distribution Mains (343)			486,658 27
Fire Mains (344)			0 28
Services (345)			89,517 29
Meters (346)	630		24,278 30
Hydrants (348)			69,478 31
Other Transmission and Distribution Plant (349)			323 32
Total Transmission and Distribution Plant	630	0	811,634
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)	677		746 35
Computer Equipment (372.1)			3,003 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			518 39
Total General Plant	677	0	4,267
Total utility plant in service directly assignable	1,307	0	838,985
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,307	0	838,985

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			2,223	2,223	1
February			2,018	2,018	2
March			2,276	2,276	3
April			2,258	2,258	4
May			2,527	2,527	5
June			2,670	2,670	6
July			2,817	2,817	7
August			2,336	2,336	8
September			2,211	2,211	9
October			1,953	1,953	10
November			1,776	1,776	11
December			1,997	1,997	12
Total for year	0	0	27,062	27,062	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use				500	14
Other utility use explanation:					15
Main Breaks					
Water pumped into distribution system				26,062	16
Less: Water sold				18,579	17
Losses and unaccounted for				7,483	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
Cause of unaccounted water - well repair & leaks					
Maximum gallons pumped by all methods in any one day during reporting year				165	21
Date of maximum: 9/26/1999					22
Cause of maximum:					23
Flushed Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 11/29/1999					25
Total KWH used for pumping for the year				84,560	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
VIL OF BLOOMINGTON CONST 193 1		860	12	125,000	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	1		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	PEERLESS		5
Year Installed	1979		6
Type	CENTRIFUGAL		7
Actual Capacity (gpm)	260		8
Pump Motor or Standby Engine Mfr	EM		10
Year Installed	1980		11
Type	ELECTRIC		12
Horsepower	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1979		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	215		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	4,581	0	0	0	4,581	1
M	D	1.000	1,547	0	0	0	1,547	2
M	D	1.500	795	0	0	0	795	3
M	D	4.000	1,331	0	0	0	1,331	4
M	D	6.000	19,264	0	0	0	19,264	5
P	D	6.000	6,159	0	0	0	6,159	6
M	D	8.000	1,900	0	0	0	1,900	7
P	D	8.000	1,844	0	0	0	1,844	8
Total Within Municipality			37,421	0	0	0	37,421	
Total Utility			37,421	0	0	0	37,421	

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	344	1	0	0	345		1
M	1.500	2	0	0	0	2		2
M	2.000	3	0	0	0	3		3
Total Utility		349	1	0	0	350	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	464	12	21	0	455	24	1
1.000	3	0	0	0	3	0	2
1.500	2	0	0	0	2	0	3
2.000	1	0	0	0	1	0	4
6.000	1	0	0	0	1	0	5
Total:	471	12	21	0	462	24	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	350	45	0	7	0	53	455	1
1.000	0	2	0	1	0	0	3	2
1.500	0	1	0	1	0	0	2	3
2.000	0	0	0	1	0	0	1	4
6.000	0	0	0	1	0	0	1	5
Total:	350	48	0	11	0	53	462	

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	61				61	2
Total Fire Hydrants	61	0	0	0	61	
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:	58
Number of distribution system valves end of year:	98
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Under unmetered sales is Bulk Sales Gallons Sold. Dollar amount of bulk sales is under account 474 Other Water Revenue.

Water Operation & Maintenance Expenses (Page W-05)

Repairs of Water Plant (650) - Repairs at Well #1 by Peerless Service Co. at a cost of \$13,918 and other leak repairs.

Outside Services Employed (682) - Legal and financial services in connection with issuance of Revenue Bond for Village for a cost of \$6,313.

Water Services (Page W-16)

New service installed by property owner.
