



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF BLOOMER WATER UTILITY

Principal Office: 1503 MAIN STREET  
BLOOMER, WI 54724

For the Year Ended: DECEMBER 31, 2001

**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**

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**Exact Utility Name:** CITY OF BLOOMER WATER UTILITY

**Utility Address:** 1503 MAIN STREET  
BLOOMER, WI 54724

**When was utility organized?** 1/1/1913

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** SUE A. STOIK

**Title:** MANAGER OF UTILITY

**Office Address:**

1503 MAIN STREET  
BLOMER, WI 54724

**Telephone:** (715) 568 - 3331

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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

**Name:** DANIEL L. THOLE, CPA

**Title:** PARTNER

**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:** tractool@presenter.com

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

**Name:** RANDY SUMMERFIELD

**Title:** MAYOR

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3032

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** DANIEL L. THOLE, CPA

**Title:** PARTNER

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

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:** tractool@pressenter.com

**Date of most recent audit report:** 2/4/2002

**Period covered by most recent audit:** 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MICHAEL MEINDEL

**Title:** SUPERINTENDENT

**Office Address:**  
1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 2812

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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**Name:** SUE A. STOIK

**Title:** MANAGER

**Office Address:**  
1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3331

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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**Name of utility commission/committee:** City Council

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**Names of members of utility commission/committee:**

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

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

None.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	445,824	446,893	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	227,568	202,815	2
Depreciation Expense (403)	74,504	70,044	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	73,083	69,165	5
<b>Total Operating Expenses</b>	<b>375,155</b>	<b>342,024</b>	
<b>Net Operating Income</b>	<b>70,669</b>	<b>104,869</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>70,669</b>	<b>104,869</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,767	3,156	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>1,767</b>	<b>3,156</b>	
<b>Total Income</b>	<b>72,436</b>	<b>108,025</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>72,436</b>	<b>108,025</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	19,834	20,248	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>19,834</b>	<b>20,248</b>	
<b>Net Income</b>	<b>52,602</b>	<b>87,777</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,162,294	1,074,517	20
Balance Transferred from Income (433)	52,602	87,777	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,214,896</b>	<b>1,162,294</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	1,152	5
INTEREST ON SPECIAL ASSESSMENTS	615	6
<b>Total (Acct. 419):</b>	<b>1,767</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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	445,824	0	0	0	445,824	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>445,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>445,824</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	84,204		84,204	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,797		5,797	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>90,001</b>	<b>0</b>	<b>90,001</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,253,170	3,967,291	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	850,475	785,647	2
<b>Net Utility Plant</b>	<b>3,402,695</b>	<b>3,181,644</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	22,034	24,372	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>22,034</b>	<b>24,372</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	178,843	148,696	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,839	42,041	11
Other Accounts Receivable (143)	44,242	6,742	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	25,336	14
Materials and Supplies (150)	3,530	3,769	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>269,454</b>	<b>226,584</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	6,200	12,400	20
<b>Total Deferred Debits</b>	<b>6,200</b>	<b>12,400</b>	
<b>Total Assets and Other Debits</b>	<b>3,700,383</b>	<b>3,445,000</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	492,096	492,096	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,214,896	1,162,294	23
<b>Total Proprietary Capital</b>	<b>1,706,992</b>	<b>1,654,390</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	392,243	360,000	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>392,243</b>	<b>360,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	29,476	5,123	28
Payables to Municipality (233)	0	12	29
Customer Deposits (235)			30
Taxes Accrued (236)	67,288	63,054	31
Interest Accrued (237)	12,694	14,280	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>109,458</b>	<b>82,469</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	27,850	32,153	36
<b>Total Deferred Credits</b>	<b>27,850</b>	<b>32,153</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,463,840	1,315,988	41
<b>Total Liabilities and Other Credits</b>	<b>3,700,383</b>	<b>3,445,000</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,244,469	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	8,701				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	4,253,170	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	850,475	0	0	0	10
<b>Total Accumulated Provision</b>	850,475	0	0	0	
<b>Net Utility Plant</b>	3,402,695	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)	
<b>Balance first of year</b>	785,647				<b>785,647</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	74,504				<b>74,504</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,877				<b>3,877</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	2,466				<b>2,466</b>	<b>9</b>
Salvage	640				<b>640</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>81,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,487</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	16,084				<b>16,084</b>	<b>15</b>
Cost of removal	575				<b>575</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>16,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,659</b>	<b>19</b>
<b>Balance End of Year</b>	<b>850,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850,475</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.94%					<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,530	3,769
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>3,530</b>	<b>3,769</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
None	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
None	0	0	0	2
<b>Total</b>			<b>0</b>	

**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	492,096	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>492,096</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.

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

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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
G.O. PROMISSORY NOTE	12/28/2001	01/15/2006	4.00%	72,243	1
G.O. PROMISSORY NOTE	05/01/2000	05/01/2009	5.95%	320,000	2
<b>Total for Account 223</b>				<b>392,243</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	63,054	1
<b>Accruals:</b>		
Charged water department expense	73,083	2
Charged electric department expense	0	3
Charged sewer department expense	1,036	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>74,119</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	63,054	6
Social Security taxes	6,292	7
PSC Remainder Assessment	539	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>69,885</b>	
<b>Balance end of year</b>	<b>67,288</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM MUNICIPALITY	14,280	19,834	21,420	12,694	2
<b>Subtotal</b>	<b>14,280</b>	<b>19,834</b>	<b>21,420</b>	<b>12,694</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,280</b>	<b>19,834</b>	<b>21,420</b>	<b>12,694</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,315,988	0	0	0	0	<b>1,315,988</b>	1
<b>Add credits during year:</b>							
For Services	25,922					<b>25,922</b>	2
For Mains	114,085					<b>114,085</b>	3
<b>Other (specify):</b>							
HYDRANTS	7,845					<b>7,845</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,463,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,463,840</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	495,027					<b>495,027</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	22,034	2
<b>Total (Acct. 124):</b>	<b>22,034</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	42,839	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>42,839</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	44,242	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>44,242</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE	0	13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NOINE	0	14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
DEFERRED WATER STANDPIPE PAINTING EXPENSE	6,200	15
<b>Total (Acct. 183):</b>	<b>6,200</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	16
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
EMPLOYEE ACCRUED VACATION AND SICK LEAVE	27,850	17
<b>Total (Acct. 253):</b>	27,850	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	4,101,529	0	0	0	4,101,529	1
Materials and Supplies	3,649	0	0	0	3,649	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	818,061	0	0	0	818,061	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,389,914	0	0	0	1,389,914	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,897,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,897,203</b>	
Net Operating Income	70,669	0	0	0	70,669	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	3.72%	N/A	N/A	N/A	3.72%	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	492,096	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,188,595	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,680,691</b>	
<b>Net Income</b>		
Net Income	52,602	5
 <b>Percent Return on Proprietary Capital</b>	 <b>3.13%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

None

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**2. Leaseholder changes.**

None.

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**3. Extensions of service.**

Watermain extended to new Middle School located in northeast corner of City. New school to open in August 2002.

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**4. Estimated changes in revenues due to rate changes.**

Simplified rate case increase effective 9/15/01. Estimated that it will generate annual additional revenues of \$15,000.

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**5. Obligations incurred or assumed, excluding commercial paper.**

None.

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**6. Formal proceedings with the Public Service Commission.**

None.

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**7. Any additional matters.**

None.

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## FINANCIAL SECTION FOOTNOTES

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

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

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### Identification and Ownership - Contacts (Page iv)

September 10, 2002

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

2001 Analytical Review DWCCA-0585-ELE

Dear Ms. Stoik:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

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

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	439,542	1
<b>Total Sales of Water</b>	<b>439,542</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,000	2
Miscellaneous Service Revenues (471)	1,544	3
Rents from Water Property (472)	7	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,731	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,282</b>	
<b>Total Operating Revenues</b>	<b>445,824</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	128	8
Pumping Expenses (620-625)	33,246	9
Water Treatment Expenses (630-635)	20,615	10
Transmission and Distribution Expenses (640-655)	74,790	11
Customer Accounts Expenses (901-904)	13,174	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	85,615	14
<b>Total Operation and Maintenance Expenses</b>	<b>227,568</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	74,504	15
Amortization Expense (404-407)		16
Taxes (408)	73,083	17
<b>Total Other Operating Expenses</b>	<b>147,587</b>	
<b>Total Operating Expenses</b>	<b>375,155</b>	
<b>NET OPERATING INCOME</b>	<b>70,669</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,320	53,629	195,648	4
Commercial	186	21,754	57,249	5
Industrial	13	2,792	8,623	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,519</b>	<b>78,175</b>	<b>261,520</b>	
Private Fire Protection Service (462)	10		6,865	7
Public Fire Protection Service (463)	1		158,840	8
Other Sales to Public Authorities (464)	30	4,795	12,317	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,560</b>	<b>82,970</b>	<b>439,542</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	158,840	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>158,840</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,000	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>1,000</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES AND HYDRANT CHARGES	1,544	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,544</b>	
<b>Rents from Water Property (472):</b>		
RENT OF TRENCHER	7	8
<b>Total Rents from Water Property (472)</b>	<b>7</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,731	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>3,731</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	79	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	49	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>128</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	7,074	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	16,328	7
Operation Supplies and Expenses (623)	8,828	8
Maintenance of Pumping Plant (625)	1,016	9
<b>Total Pumping Expenses</b>	<b>33,246</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	6,916	10
Chemicals (631)	7,246	11
Operation Supplies and Expenses (632)	6,453	12
Maintenance of Water Treatment Plant (635)	0	13
<b>Total Water Treatment Expenses</b>	<b>20,615</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	30,157	14
Operation Supplies and Expenses (641)	10,251	15
Maintenance of Distribution Reservoirs and Standpipes (650)	14,558	16
Maintenance of Mains (651)	5,260	17
Maintenance of Services (652)	3,801	18
Maintenance of Meters (653)	4,626	19
Maintenance of Hydrants (654)	6,137	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>74,790</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,843	<b>22</b>
Accounting and Collecting Labor (902)	10,331	<b>23</b>
Supplies and Expenses (903)	0	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>13,174</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	6,193	<b>27</b>
Office Supplies and Expenses (921)	4,920	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	4,400	<b>30</b>
Property Insurance (924)	7,528	<b>31</b>
Injuries and Damages (925)	9,677	<b>32</b>
Employee Pensions and Benefits (926)	37,227	<b>33</b>
Regulatory Commission Expenses (928)	46	<b>34</b>
Miscellaneous General Expenses (930)	8,882	<b>35</b>
Transportation Expenses (933)	6,742	<b>36</b>
Maintenance of General Plant (935)	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>85,615</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>227,568</b>	

**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		67,288	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,036	2
<b>Net property tax equivalent</b>		<b>66,252</b>	
Social Security		6,292	3
PSC Remainder Assessment		539	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>73,083</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.202870				3
County tax rate	mills		3.764860				4
Local tax rate	mills		5.174350				5
School tax rate	mills		11.330760				6
Voc. school tax rate	mills		1.846050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.318890</b>				<b>10</b>
Less: state credit	mills		1.415440				11
<b>Net tax rate</b>	mills		<b>20.903450</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.174350</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.176810</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.351160</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.318890</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.822225</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.903450</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.187349</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,967,291	3,967,291				22
Materials & Supplies	\$	3,769	3,769				23
<b>Subtotal</b>	\$	<b>3,971,060</b>	<b>3,971,060</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,971,060</b>	<b>3,971,060</b>				<b>26</b>
Assessment Ratio	dec.		0.985875				27
<b>Assessed Value</b>	\$	<b>3,914,969</b>	<b>3,914,969</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.187349</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>67,288</b>	<b>67,288</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	58,640					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>67,288</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,260		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	1,952		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	57,213		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>62,425</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	59,551		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,959		17
Diesel Pumping Equipment (326)	201		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>139,711</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	44,285		23
<b>Total Water Treatment Plant</b>	<b>44,285</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,905		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,260	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			1,952	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,213	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>62,425</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			59,551	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			79,959	17
Diesel Pumping Equipment (326)			201	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>139,711</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			44,285	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>44,285</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,905	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	195,584		26
Transmission and Distribution Mains (343)	2,253,012	205,995	27
Fire Mains (344)	0		28
Services (345)	427,944	52,930	29
Meters (346)	126,101	11,809	30
Hydrants (348)	235,194	27,811	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,242,740</b>	<b>298,545</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	542		34
Office Furniture and Equipment (391)	5,867		35
Computer Equipment (391.1)	7,185	3,418	36
Transportation Equipment (392)	53,123		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	23,432		39
Laboratory Equipment (395)	1,737		40
Power Operated Equipment (396)	824		41
Communication Equipment (397)	3,464		42
SCADA Equipment (397.1)	371,000		43
Miscellaneous Equipment (398)	1,136		44
Other Tangible Property (399)	1,119		45
<b>Total General Plant</b>	<b>469,429</b>	<b>3,418</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,958,590</b>	<b>301,963</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,958,590</b>	<b>301,963</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			195,584 26
Transmission and Distribution Mains (343)	2,512		2,456,495 27
Fire Mains (344)			0 28
Services (345)	567		480,307 29
Meters (346)	5,567		132,343 30
Hydrants (348)	1,903		261,102 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>10,549</b>	<b>0</b>	<b>3,530,736</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			542 34
Office Furniture and Equipment (391)			5,867 35
Computer Equipment (391.1)	5,535		5,068 36
Transportation Equipment (392)			53,123 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			23,432 39
Laboratory Equipment (395)			1,737 40
Power Operated Equipment (396)			824 41
Communication Equipment (397)			3,464 42
SCADA Equipment (397.1)			371,000 43
Miscellaneous Equipment (398)			1,136 44
Other Tangible Property (399)			1,119 45
<b>Total General Plant</b>	<b>5,535</b>	<b>0</b>	<b>467,312</b>
<b>Total utility plant in service directly assignable</b>	<b>16,084</b>	<b>0</b>	<b>4,244,469</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>16,084</b>	<b>0</b>	<b>4,244,469</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			7,618	<b>7,618</b>	1
February			6,672	<b>6,672</b>	2
March			8,022	<b>8,022</b>	3
April			8,495	<b>8,495</b>	4
May			8,272	<b>8,272</b>	5
June			7,786	<b>7,786</b>	6
July			9,403	<b>9,403</b>	7
August			7,803	<b>7,803</b>	8
September			8,228	<b>8,228</b>	9
October			7,911	<b>7,911</b>	10
November			7,646	<b>7,646</b>	11
December			8,039	<b>8,039</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>95,895</b>	<b>95,895</b>	
Less: Water sold				82,970	13
Volume pumped but not sold				<b>12,925</b>	14
Volume sold as a percent of volume pumped				<b>87%</b>	15
Volume used for water production, water quality and system maintenance				1,287	16
Volume related to equipment/system malfunction				394	17
Non-utility volume NOT included in water sales				576	18
Total volume not sold but accounted for				<b>2,257</b>	19
Volume pumped but unaccounted for				<b>10,668</b>	20
Percent of water lost				<b>11%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				445	23
Date of maximum: 4/1/2001					24
Cause of maximum: Malfunctioning check valve.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				107	26
Date of minimum: 6/12/2001					27
Total KWH used for pumping for the year				235,633	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL-9TH AVE 7 NEWMAN ST.	#2	175	23	125,000	Yes	<b>1</b>
WELL-ARMOUR PLANT, OAK ST.	#3	176	10	120,000	Yes	<b>2</b>
WELL-ATHLETIC FIELD 17 & SMITH	#4	186	12	100,000	Yes	<b>3</b>
TOWN OF WOODMOHR	#5	291	24	125,000	Yes	<b>4</b>

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

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	7,506	28	1,550	0	5,984	1
M	D	6.000	57,401	920	420	0	57,901	2
M	D	8.000	36,279	1,392	0	0	37,671	3
M	D	10.000	19,224	0	0	0	19,224	4
M	D	12.000	24,928	2,711	0	0	27,639	5
M	D	16.000	340	0	0	0	340	6
<b>Total Within Municipality</b>			<b>145,678</b>	<b>5,051</b>	<b>1,970</b>	<b>0</b>	<b>148,759</b>	
<b>Total Utility</b>			<b>145,678</b>	<b>5,051</b>	<b>1,970</b>	<b>0</b>	<b>148,759</b>	

### 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	864	0	27	0	837	64	1
L	0.750	43	0	11	0	32	1	2
M	1.000	617	77	3	0	691	206	3
M	1.250	23	2	1	0	24	7	4
M	1.500	16	0	0	0	16	3	5
M	2.000	17	0	0	0	17	1	6
M	3.000	2	0	0	0	2	1	7
M	4.000	8	0	0	0	8	0	8
M	6.000	14	0	0	0	14	2	9
M	8.000	5	1	0	1	7	2	10
M	10.000	1	0	0	(1)	0	0	11
<b>Total Utility</b>		<b>1,610</b>	<b>80</b>	<b>42</b>	<b>0</b>	<b>1,648</b>	<b>287</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.250	0	0	0	0	0	0	1
0.625	1,300	54	41	9	1,322	142	2
0.750	202	0	0	(5)	197	21	3
1.000	17	1	0	3	21	4	4
1.250	11	1	1	(1)	10	4	5
1.500	10	0	0	1	11	6	6
2.000	16	0	0	7	23	8	7
3.000	4	0	0	3	7	0	8
4.000	1	0	0	0	1	0	9
6.000	0	0	0	0	0	0	10
<b>Total:</b>	<b>1,561</b>	<b>56</b>	<b>42</b>	<b>17</b>	<b>1,592</b>	<b>185</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.250	0	0	0	0	0	0	0	1
0.625	1,180	106	3	8	0	25	1,322	2
0.750	138	37	4	3	0	15	197	3
1.000	1	16	1	2	0	1	21	4
1.250	0	6	1	1	0	2	10	5
1.500	0	7	1	0	0	3	11	6
2.000	0	11	3	7	0	2	23	7
3.000	0	2	0	3	0	2	7	8
4.000	0	0	0	1	0	0	1	9
6.000	0	0	0	0	0	0	0	10
<b>Total:</b>	<b>1,319</b>	<b>185</b>	<b>13</b>	<b>25</b>	<b>0</b>	<b>50</b>	<b>1,592</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	223	14	2		235	2
<b>Total Fire Hydrants</b>	<b>223</b>	<b>14</b>	<b>2</b>	<b>0</b>	<b>235</b>	
<b>Flushing Hydrants</b>						
	10				10	3
<b>Total Flushing Hydrants</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	

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

Number of hydrants operated during year:	235
Number of distribution system valves end of year:	447
Number of distribution valves operated during year:	447

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

PUMPING EXPENSES and WATER TREATMENT EXPENSES allocated to proper accounts within category for 2001 whereas expenses had been charged to the labor accounts in 2000.

Category totals for 2001 are comaparable to those of 2000.

A/C#650 - Maintenance of Distribution Reservoirs and Standpipes - 2001 total contains \$6,495 for inspection and bottom cleaning of three water reservoirs

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### Water Mains (Page W-15)

Initial installment of main assessed to property owners on an actual cost basis. Assessments payable over a five year period with interest at ten (10) percent.

Replacement mains financed by utility from retained earnings and long-term borrowing.

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### Water Services (Page W-16)

Actual cost of 50 new services of \$25,922 charged to property owners with amount payable upon completion of project. Cost of 30 replacement services of \$27,008 paid for by utility from retained earnings and/or long-term borrowing.

Column (f) adjustment per physical count.

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### Meters (Page W-17)

Column (e) adjustments result of reconicialation of shop records and physical inventory to customer billing records.

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