



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: BAYFIELD WATER AND SEWER UTILITY

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

For the Year Ended: DECEMBER 31, 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

**Exact Utility Name:** BAYFIELD WATER AND SEWER UTILITY

**Utility Address:** 125 SOUTH FIRST STREET

P.O. BOX 1170

BAYFIELD, WI 54814-1170

**When was utility organized?** 1/1/1981

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LINDA M GOODLET

**Title:** TREASURER

**Office Address:**

CITY OF BAYFIELD

P.O. BOX 1170

BAYFIELD, WI 54814

**Telephone:** (715) 779 - 5712

**Fax Number:** (715) 779 - 5094

**E-mail Address:** CITYTREASURER@CHARTER.NET

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

**Name:** MR JOEL WEBER

**Title:** WATER/SEWER SUPERVISOR

**Office Address:**

125 SOUTH FIRST STREET

P.O. BOX 1170

BAYFIELD, WI 54814

**Telephone:** (715) 779 - 5731

**Fax Number:** (715) 779 - 5094

**E-mail Address:** CITYPUBLICWORKS@CHARTER.NET

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

**Name:** MARK A VAN VLACK, CPA

**Title:**

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

306 W 3RD ST

ASHLAND, WI 54806

**Telephone:** (715) 682 - 5544

**Fax Number:** (715) 682 - 5545

**E-mail Address:** MVANVLACK@NCIS.NET

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** ERIC FREDENBERG

**Title:** CHAIRMAN

**Office Address:**

238 S 11TH ST  
BAYFIELD, WI 54814

**Telephone:** (715) 779 - 5712

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

**Fax Number:** (715) 779 - 5094

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

---

**Name:** MARK A VAN VLACK, CPA

**Title:**

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

**Telephone:** (715) 682 - 5544

**Fax Number:** (715) 682 - 5545

**E-mail Address:** MVANVLACK@NCIS.NET

**Date of most recent audit report:** 3/20/2002

**Period covered by most recent audit:** DECEMBER 31, 2001

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

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**Name:** BILLIE L HOOPMAN

**Title:** CLERK

**Office Address:**

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

**Telephone:** (715) 779 - 5712

**Fax Number:** (715) 779 - 5094

**E-mail Address:** CITYCLERK@CHARTER.NET

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**Name:** JOEL WEBER

**Title:** WATER/SEWER SUPERVISOR

**Office Address:**

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

**Telephone:** (715) 779 - 5731

**Fax Number:** (715) 779 - 5094

**E-mail Address:** CITYPUBLICWORKS@CHARTER.NET

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR TOM KOVACHEVICH

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

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

**Telephone:** (715) 779 - 5731

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**Name of utility commission/committee:** CITY OF BAYFIELD PUBLIC WORKS COMMITTEE  
**Fax Number:** (715) 779 - 5094

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

- MR DONALD ALBRECHT
  - MR ERIC FREDENBERG
  - MR VINCENT KELLY
  - MR JOHN POST
  - MR CLIFTON TRUED
- 

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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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:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	167,257	173,516	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	71,294	60,932	2
Depreciation Expense (403)	39,097	37,800	3
Amortization Expense (404)	0	0	4
Taxes (408)	53,179	53,421	5
<b>Total Operating Expenses</b>	<b>163,570</b>	<b>152,153</b>	
<b>Net Operating Income</b>	<b>3,687</b>	<b>21,363</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>3,687</b>	<b>21,363</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	16,608	14,069	9
Miscellaneous Nonoperating Income (421)	13,330	(4,514)	10
<b>Total Other Income</b>	<b>29,938</b>	<b>9,555</b>	
<b>Total Income</b>	<b>33,625</b>	<b>30,918</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>33,625</b>	<b>30,918</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	44,747	26,960	13
Amortization of Debt Discount and Expense (428)	2,648	185	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	16,112	15,993	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>63,507</b>	<b>43,138</b>	
<b>Net Income</b>	<b>(29,882)</b>	<b>(12,220)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(217,410)	(196,444)	19
Balance Transferred from Income (433)	(29,882)	(12,220)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	(15,512)	8,746	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(231,780)</b>	<b>(217,410)</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS	16,608	4
<b>Total (Acct. 419):</b>	<b>16,608</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON REGULATED SEWER DEPT	13,330	5
<b>Total (Acct. 421):</b>	<b>13,330</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	(15,512)	10
<b>Total (Acct. 436)--Debit:</b>	<b>(15,512)</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	11
<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	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<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**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	167,257	0	0	0	167,257	1
Less: interdepartmental sales	0	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	0	0	0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>167,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,257</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,946,924	1,927,908	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	447,056	410,215	<b>2</b>
<b>Net Utility Plant</b>	<b>1,499,868</b>	<b>1,517,693</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,581,632	1,486,514	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	691,662	650,016	<b>4</b>
<b>Net Nonutility Property</b>	<b>889,970</b>	<b>836,498</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	68,322	82,592	<b>6</b>
Special Funds (125)	127,671	143,184	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,085,963</b>	<b>1,062,274</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	118,724	39,779	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	8,510	8,873	<b>11</b>
Other Accounts Receivable (143)	12,253	10,803	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,647	2,065	<b>14</b>
Materials and Supplies (150)	43,348	42,199	<b>15</b>
Prepayments (165)	3,877	702	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>188,359</b>	<b>104,421</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	7,800	2,648	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>7,800</b>	<b>2,648</b>	
<b>Total Assets and Other Debits</b>	<b>2,781,990</b>	<b>2,687,036</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)	440,601	432,855	21
Appropriated Earned Surplus (215)	127,671	143,183	22
Unappropriated Earned Surplus (216)	(231,780)	(217,410)	23
<b>Total Proprietary Capital</b>	<b>336,492</b>	<b>358,628</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	898,751	384,100	24
Advances from Municipality (223)	3,750	231,690	25
Other long-Term Debt (224)	57,732	0	26
<b>Total Long-Term Debt</b>	<b>960,233</b>	<b>615,790</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	25,226	39,437	28
Payables to Municipality (233)	70	70	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	51,161	51,161	31
Interest Accrued (237)	23,014	0	32
Other Current and Accrued Liabilities (238)	0	251,634	33
<b>Total Current and Accrued Liabilities</b>	<b>99,471</b>	<b>342,302</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	4,483	0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>4,483</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,381,311	1,370,316	38
<b>Total Liabilities and Other Credits</b>	<b>2,781,990</b>	<b>2,687,036</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 (100)	1,946,924	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
<b>Total Utility Plant</b>	<b>1,946,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	447,056	0	0	0	9
<b>Total Accumulated Provision</b>	<b>447,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,499,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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>	410,215				<b>410,215</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	39,097				<b>39,097</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,175				<b>1,175</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>40,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,272</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	902				<b>902</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
PRIOR YR ADJ MADE BACKWARD	2,529				<b>2,529</b>	<b>18</b>
<b>Total debits</b>	<b>3,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,431</b>	<b>19</b>
<b>Balance End of Year</b>	<b>447,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>447,056</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.08%					<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	1,486,514	347,374	252,256	1,581,632	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>1,486,514</b>	<b>347,374</b>	<b>252,256</b>	<b>1,581,632</b>	
Less accum. prov. depr. & amort. (122)	650,016	41,846	200	691,662	3
<b>Net Nonutility Property</b>	<b>836,498</b>	<b>305,528</b>	<b>252,056</b>	<b>889,970</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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	34,640	33,083	2
Sewer utility	8,708	9,116	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>43,348</b>	<b>42,199</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>				
2001 WATER & SEWER REVENUE REFUNDING BONDS	0	428	7,800	1
WATER SYSTEM REVENUE BONDS REFUNDED	2,648	428	0	2
<b>Total</b>			<b>7,800</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<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	432,855	1
<b>Changes during year (explain):</b>		
CITY PAYMENT OF SEWER PRINCIPAL ON DEBT	7,746	2
<b>Balance end of year</b>	<b>440,601</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BONDS	03/01/1988	03/01/2018	7.00%	0	<b>1</b>
RURAL SERVICES WATER SYSTEM	01/01/1992	01/01/2032	5.88%	167,100	<b>2</b>
2001 WATER & SEWER REFUNDING BONDS	03/16/2001	09/01/2020	5.00%	520,000	<b>3</b>
CLEAN WATER FUND BONDS	06/13/2001	05/01/2021	2.75%	211,651	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>898,751</b>	

**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>					
STFL 1	03/15/1989	03/15/2002	7.00%	3,750	1
STFL 3	11/25/1992	03/15/2012	6.00%	0	2
STFL 4	07/28/1993	03/15/2013	6.00%	0	3
STFL 2	05/12/1992	03/15/2011	7.00%	0	4
<b>Total for Account 223</b>				<b>3,750</b>	
<b>Other Long-Term Debt (224)</b>					
WATER & SEWER ASSESSMENT	06/08/2001	12/01/2010	5.68%	57,732	5
<b>Total for Account 224</b>				<b>57,732</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	51,161	1
<b>Accruals:</b>		
Charged water department expense	53,179	2
Charged electric department expense	0	3
Charged sewer department expense	4,152	4
<b>Other (explain):</b>		
none	0	5
<b>Total Accruals and other credits</b>	<b>57,331</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	51,161	6
Social Security taxes	5,959	7
PSC Remainder Assessment	211	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>57,331</b>	
<b>Balance end of year</b>	<b>51,161</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>					
1989 WATER REVENUE BONDS	0	8,311	8,311	0	1
RURAL SERVICES	0	9,666	9,666	0	2
2001 WATER & SEWER FEFUNDING BONDS		23,014	0	23,014	3
2001 CLEAN WATER FUND BONDS		2,231	2,231	0	4
<b>Subtotal</b>	<b>0</b>	<b>43,222</b>	<b>20,208</b>	<b>23,014</b>	
<b>Advances from Municipality (223)</b>					
STFL 1	0	544	544	0	5
STFL 2	0	3,708	3,708	0	6
STFL 3	0	3,026	3,026	0	7
STFL 4	0	8,834	8,834	0	8
<b>Subtotal</b>	<b>0</b>	<b>16,112</b>	<b>16,112</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
WATER & SEWER ASSESSMENT NOTE PAYABLE	0	1,525	1,525	0	9
<b>Subtotal</b>	<b>0</b>	<b>1,525</b>	<b>1,525</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>60,859</b>	<b>37,845</b>	<b>23,014</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	894,038	0	0	476,278	0	<b>1,370,316</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	7,855	0	0	3,140	0	<b>10,995</b>	<b>2</b>
For Mains	0	0	0	0	0	<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>901,893</b>	<b>0</b>	<b>0</b>	<b>479,418</b>	<b>0</b>	<b>1,381,311</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	666,456	0	0	0	0	<b>666,456</b>	<b>6</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.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE - SEWER	9,332	2
SPECIAL ASSESSMENTS RECEIVABLE	58,990	3
<b>Total (Acct. 124):</b>	<b>68,322</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	15,419	4
EQUIPMENT REPLACEMENT FUND	31,272	5
BOND REDEMPTION FUNDS	80,980	6
<b>Total (Acct. 125):</b>	<b>127,671</b>	
<b>Notes Receivable (141):</b>		
NONE	0	7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	8,510	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>8,510</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	12,253	12
Merchandising, jobbing and contract work	0	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 143):</b>	<b>12,253</b>	
<b>Receivables from Municipality (145):</b>		
HYDRANT RENTAL	470	15
SPECIAL ASSESSMENTS ON TAX ROLL	1,177	16
<b>Total (Acct. 145):</b>	<b>1,647</b>	
<b>Prepayments (165):</b>		
INSURANCE	702	17
PSC RATE INCREASE COSTS	3,175	18
<b>Total (Acct. 165):</b>	<b>3,877</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.

Particulars (a)		Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>		
NONE	0	19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DIGGING PERMITS	70	21
<b>Total (Acct. 233):</b>	<b>70</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	22
<b>Total (Acct. 253):</b>	<b>0</b>	

### 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	1,937,416	0	0	0	1,937,416	1
Materials and Supplies	33,861	0	0	0	33,861	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	428,635	0	0	0	428,635	4
Customer Advances for Construction	2,242	0	0	0	2,242	5
Contributions in Aid of Construction	897,965	0	0	0	897,965	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>642,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>642,435</b>	
Net Operating Income	3,687	0	0	0	3,687	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>0.57%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.57%</b>	

### 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	436,728	1
Appropriated Earned Surplus	135,427	2
Unappropriated Earned Surplus	(224,595)	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>347,560</b>	
<b>Net Income</b>		
Net Income	(29,882)	5
<b>Percent Return on Proprietary Capital</b>	<b>-8.60%</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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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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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.**

RATE INCREASE APPROVED WHICH WILL GO INTO EFFECT WITH THE FIRST BILLING IN 2002

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

ACCOUNT 238 - AT THE END OF 2000 THE UTILITY WAS IN THE PROCESS OF COMPLETING VARIOUS CONSTRUCTION PROJECTS. AS A CONSEQUENCE THEY OWED A SIGNIFICANT AMOUNT TO CONTRACTORS FOR THOSE PROJECTS. THE UTILITY COMPLETED THESE PROJECTS AND BORROWED THE NECESSARY FUNDS ON A LONG TERM BASIS TO LIQUIDATE THESE LIABILITIES.

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### FINANCIAL SECTION FOOTNOTES

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

Response letter received 9/3/02.

#1, adjustment will be made.

#2, Leak survey conducted in May, several found, some were repaired, others are scheduled to be repaired after the tourist season. (Map & letter from leak detector (Dave Holmes) was enclosed, see correspondence file) Utility is in the process of contracting with Strand & Asso to do a full water evaluation to determine what areas need replacement/upgrading.

\*\*\*\*\*

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

From: Leege, Peter PSC

Sent: Monday, August 19, 2002 1:59 PM

To: 'CITYTREASURER@CHARTER.NET'

Subject: Review Letter for # 385 Bayfield Water and Sewer Utility.

Dear Ms. Goodlet:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

1. With regard to the administration charge of \$3,586 reported in Account 474 of the utility's 2000 annual report which in your response to item number one of our letter of July 16, 2001 was described as developer donated, our staff has determined that those dollars should be reclassified to Account 271, Contributions in Aid of Construction. Please confirm that that adjustment will be reflected in the 2002 annual report.

2. We received Bayfield's plan to reduce water loss. Even though the reported loss is close to the maximum allowable, it still is excessive. Please provide an update including information on the following questions. What are the results of the additional recording of water main construction jobs? Has the number of main breaks been increasing in number and severity? How soon are leaks being repaired? How are new leaks being discovered? Have meters been used as planned for previously unmetered uses such as hydrant flushing and bulk water purchases? Has WRWA been contacted to assist with obtaining and using leak detection devices? What amounts have been budgeted for leak-related materials, equipment and/or labor such as for contractors? We will continue monitoring this and working with you until water losses are reduced.

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

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 by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

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## FINANCIAL SECTION FOOTNOTES

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Division of Water, Compliance and Consumer Affairs  
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Fax: (608) 266-3957

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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)	163,978	1
<b>Total Sales of Water</b>	<b>163,978</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	622	2
Other Water Revenues (474)	2,657	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,279</b>	
<b>Total Operating Revenues</b>	<b>167,257</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	32,110	5
General Operating Expenses (680-690)	39,184	6
<b>Total Operation and Maintenance Expenses</b>	<b>71,294</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	39,097	7
Amortization Expense (404)	0	8
Taxes (408)	53,179	9
<b>Total Other Operating Expenses</b>	<b>92,276</b>	
<b>Total Operating Expenses</b>	<b>163,570</b>	
<b>NET OPERATING INCOME</b>	<b>3,687</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	295	11,782	58,355	4
Commercial	129	13,522	48,088	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>424</b>	<b>25,304</b>	<b>106,443</b>	
Private Fire Protection Service (462)	3		1,440	7
Public Fire Protection Service (463)	1		41,254	8
Other Sales to Public Authorities (464)	28	4,028	14,841	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>456</b>	<b>29,332</b>	<b>163,978</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)	41,254	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>41,254</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	622	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>622</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,164	7
<b>Other (specify):</b>		
MISCELLANEOUS	1,493	8
<b>Total Other Water Revenues (474)</b>	<b>2,657</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	9
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	13,756	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	5,176	3
Chemicals (630)	0	4
Supplies and Expenses (640)	2,417	5
Repairs of Water Plant (650)	7,026	6
Transportation Expenses (660)	3,735	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>32,110</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	12,591	8
Office Supplies and Expenses (681)	4,401	9
Outside Services Employed (682)	2,585	10
Insurance Expense (684)	1,576	11
Employees Pensions and Benefits (686)	5,485	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	12,546	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>39,184</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>71,294</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		51,161	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		367	2
<b>Net property tax equivalent</b>		<b>50,794</b>	
Social Security	LABOR	2,174	3
PSC Remainder Assessment		211	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>53,179</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			Bayfield				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.196443				3
County tax rate	mills		4.596464				4
Local tax rate	mills		7.202619				5
School tax rate	mills		8.358402				6
Voc. school tax rate	mills		1.276510				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>21.630438</b>				<b>10</b>
Less: state credit	mills		1.200867				11
<b>Net tax rate</b>	mills		<b>20.429571</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.202619</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.634912</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>16.837531</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.630438</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.778418</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.429571</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.902754</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,927,908</b>	1,927,908				<b>22</b>
Materials & Supplies	\$	<b>34,640</b>	34,640				<b>23</b>
<b>Subtotal</b>	\$	<b>1,962,548</b>	<b>1,962,548</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>1,962,548</b>	<b>1,962,548</b>				<b>26</b>
Assessment Ratio	dec.		1.018054				<b>27</b>
<b>Assessed Value</b>	\$	<b>1,997,980</b>	<b>1,997,980</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.902754</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>31,773</b>	<b>31,773</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	51,161					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>51,161</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 \$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)	
<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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	279,419		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>279,419</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	100		12
Structures and Improvements (321)	310,918		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	123,013		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,443		20
<b>Total Pumping Plant</b>	<b>445,474</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	409		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>409</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			279,419 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>279,419</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			100 12
Structures and Improvements (321)			310,918 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			123,013 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			11,443 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>445,474</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			409 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>409</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	104,473		26
Transmission and Distribution Mains (343)	699,797		27
Fire Mains (344)	0		28
Services (345)	227,457	7,855	29
Meters (346)	42,810	541	30
Hydrants (348)	72,581		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,147,118</b>	<b>8,396</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	44,132		34
Office Furniture and Equipment (372)	2,063		35
Computer Equipment (372.1)	1,891		36
Transportation Equipment (373)	2,160	13,425	37
Other General Equipment (379)	5,242	626	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>55,488</b>	<b>14,051</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,927,908</b>	<b>22,447</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,927,908</b>	<b>22,447</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)			104,473 26
Transmission and Distribution Mains (343)			699,797 27
Fire Mains (344)			0 28
Services (345)	200	(2,529)	232,583 29
Meters (346)	702		42,649 30
Hydrants (348)			72,581 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>902</b>	<b>(2,529)</b>	<b>1,152,083</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			44,132 34
Office Furniture and Equipment (372)			2,063 35
Computer Equipment (372.1)			1,891 36
Transportation Equipment (373)			15,585 37
Other General Equipment (379)			5,868 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>69,539</b>
<b>Total utility plant in service directly assignable</b>	<b>902</b>	<b>(2,529)</b>	<b>1,946,924</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>902</b>	<b>(2,529)</b>	<b>1,946,924</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			2,854	2,854	1
February			2,614	2,614	2
March			2,700	2,700	3
April			2,813	2,813	4
May			3,536	3,536	5
June			4,282	4,282	6
July			6,020	6,020	7
August			5,155	5,155	8
September			4,182	4,182	9
October			3,784	3,784	10
November			2,723	2,723	11
December			2,701	2,701	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>43,364</b>	<b>43,364</b>	
Less: Water sold				29,332	13
Volume pumped but not sold				14,032	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance				2,950	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,950	19
Volume pumped but unaccounted for				11,082	20
Percent of water lost				26%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
OLD SYSTEM - WATER LEAK SURVEY WILL BE DONE IN SPRING OF 2002					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				266	23
Date of maximum: 7/12/2001					24
Cause of maximum:					25
HIGH TOURIST USAGE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				47	26
Date of minimum: 3/6/2001					27
Total KWH used for pumping for the year				61,761	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>	
1100 MANYPENNY AVENUE	3	710	12	796,000	Yes	<b>1</b>
NORTH SIXTH STREET	4	800	12	720,000	Yes	<b>2</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)
Identification	3	4	1
Location	1100 MANYPENNY AVENUE	NORTH SIXTH STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	BRYON JOHNSON	NONE	5
Year Installed	1982	1993	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	553	560	8
Pump Motor or Standby Engine Mfr	US MOTORS	GE	9 10
Year Installed	1982	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4 5
Year constructed	1950	1982	6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	290	290	9 10
Total capacity in gallons (actual)	160,000	47,000	11
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)			13 14
Points of application (wellhouse, central facilities, booster station, other)			15 16 17
Filters, type (gravity, pressure, other, none)			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20 21 22
Is a corrosion control chemical used (yes, no)?			23 24
Is water fluoridated (yes, no)?			25

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.500	325	0	0	0	325	1
M	D	0.750	1,430	0	0	0	1,430	2
M	D	1.000	1,660	0	0	0	1,660	3
M	D	1.250	2,800	0	0	0	2,800	4
M	D	1.500	2,150	0	0	0	2,150	5
M	D	2.000	3,850	0	0	0	3,850	6
M	D	2.500	200	0	0	0	200	7
M	D	3.000	2,500	0	0	0	2,500	8
M	D	4.000	9,597	0	0	0	9,597	9
M	D	6.000	22,172	0	0	0	22,172	10
M	D	8.000	4,928	0	0	0	4,928	11
<b>Total Within Municipality</b>			<b>51,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,612</b>	
<b>Total Utility</b>			<b>51,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,612</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	0.625	401	2	1	0	402	52	1
M	1.000	43	3	0	0	46		2
P	1.000	1	0	0	0	1		3
M	1.250	3	0	0	0	3		4
M	1.500	12	0	0	0	12		5
M	2.000	12	0	0	0	12		6
M	3.000	1	0	0	0	1		7
M	4.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>475</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>479</b>	<b>52</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)	
0.625	353	0	8	(24)	321	8	1
0.750	65	4	0	14	83	6	2
1.000	40	1	0	0	41	0	3
1.250	3	0	0	2	5	0	4
1.500	13	0	0	0	13	0	5
2.000	14	0	0	(1)	13	1	6
3.000	0	0	0	0	0	0	7
<b>Total:</b>	<b>488</b>	<b>5</b>	<b>8</b>	<b>(9)</b>	<b>476</b>	<b>15</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)	
0.625	238	66	0	11	0	6	321	1
0.750	49	21	0	7	0	6	83	2
1.000	14	25	0	0	0	2	41	3
1.250	0	5	0	0	0	0	5	4
1.500	0	6	0	6	0	1	13	5
2.000	0	9	0	3	0	1	13	6
3.000	0	0	0	0	0	0	0	7
<b>Total:</b>	<b>301</b>	<b>132</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>16</b>	<b>476</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	63				63	2
<b>Total Fire Hydrants</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63</b>	
<b>Flushing Hydrants</b>						
	5				5	3
<b>Total Flushing Hydrants</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</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:	63
Number of distribution system valves end of year:	166
Number of distribution valves operated during year:	83

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## WATER OPERATING SECTION FOOTNOTES

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

ACCOUNT 650 - THE UTILITY SPENT MORE TIME & EXPENSE IN 2001 REPAIRING ITS UTILITY PLANT

ACCOUNT 689 - INCLUDES \$10,650 OF COSTS PAID IN CONNECTION WITH THE BOND REFUNDING ISSUE. THIS IS THE WATER SHARE OF THIS COST.

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### Water Utility Plant in Service (Page W-08)

373 - THE UTILITY PURCHASED A USED VEHICLE FOR USE IN THE WATER UTILITY.

345 - ADJUSTMENT WAS NEEDED TO CORRECT PRIOR YEAR ADJUSTMENT WHICH WAS POSTED TO THE ACCOUNTING RECORDS BACKWARDS.

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### Water Services (Page W-16)

ALL SERVICES WERE PAID FOR BY THE UTILITY CUSTOMER.

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### Meters (Page W-17)

METERS WERE ADJUSTED TO EQUAL ACTUAL ON HAND AT END OF YEAR.

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