



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BOYD MUNICIPAL WATER AND SEWERPrincipal Office: 705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726For 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: BOYD MUNICIPAL WATER AND SEWER

Utility Address: 705 E. MURRAY STREET

P.O. BOX 8
BOYD, WI 54726

When was utility organized? 12/31/1884

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA A ISAACS

Title: VILLAGE CLERK-TREASURER

Office Address:

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

E-mail Address: boydvil@ecol.net

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

Name: DON BETTHAUSER

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604

Fax Number: (715) 832 - 0475

E-mail Address: dbetthauser@wipfli.com

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

Name: MR RICHARD R SCHOCH

Title: VILLAGE PRESIDENT

Office Address:

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604

Fax Number: (715) 832 - 0475

E-mail Address: dbethhauser@wipfli.com

Date of most recent audit report: 1/31/2002

Period covered by most recent audit: 01/01/2001 - 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD R SCHOCH

Title: VILLAGE PRESIDENT

Office Address:

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

E-mail Address:

Name: MR THOMAS E GRUNEWALD

Title: INTERIM SUPERINTENDENT

Office Address:

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3266

Fax Number: (715) 667 - 3410

E-mail Address:

Name: MRS SANDRA A ISAACS

Title: VILLAGE CLERK-TREASURER

Office Address:

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

E-mail Address: boydvil@ecol.net

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR RICHARD R SCHOCH, VILLAGE PRESIDENT

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,

IDENTIFICATION AND OWNERSHIP

as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 11/3/1969

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	218,458	191,007	1
Operating Expenses:			
Operation and Maintenance Expense (401)	127,803	114,036	2
Depreciation Expense (403)	54,654	46,291	3
Amortization Expense (404)	0	0	4
Taxes (408)	24,715	24,451	5
Total Operating Expenses	207,172	184,778	
Net Operating Income	11,286	6,229	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,286	6,229	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,255	5,051	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,255	5,051	
Total Income	16,541	11,280	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	16,541	11,280	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,500	8,432	13
Amortization of Debt Discount and Expense (428)	36		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	3,951	1,088	17
Interest Charged to Construction--Cr. (432)	3,951	1,088	18
Total Interest Charges	19,536	8,432	
Net Income	(2,995)	2,848	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(74,380)	(98,111)	19
Balance Transferred from Income (433)	(2,995)	2,848	20
Miscellaneous Credits to Surplus (434)	20,883	20,883	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(56,492)	(74,380)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON SEWER REPLACEMENT FUNDS	4,436	4
INTEREST EARNED ON CHECKING ACCOUNT	671	5
INTEREST ON SPECIAL ASSESSMENTS	116	6
INTEREST EARNED ON DEBT RESERVE ACCOUNT	32	7
Total (Acct. 419):	5,255	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVEN	20,883	11
Total (Acct. 434):	20,883	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	101,380	0	117,078	0	218,458	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	693				693	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	100,687	0	117,078	0	217,765	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,807,909	2,115,082	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	653,698	618,290	2
Net Utility Plant	2,154,211	1,496,792	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,353	1,353	6
Special Funds (125)	98,136	87,665	7
Total Other Property and Investments	99,489	89,018	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	62,146	47,348	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	38,489	35,450	11
Other Accounts Receivable (143)	6,909	3,889	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	104,500	0	14
Materials and Supplies (150)	3,932	4,390	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	215,976	91,077	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,822	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	9,529	20
Total Deferred Debits	2,822	9,529	
Total Assets and Other Debits	2,472,498	1,686,416	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	102,573	102,573	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(56,492)	(74,380)	23
Total Proprietary Capital	46,081	28,193	
LONG-TERM DEBT			
Bonds (221)	367,993	0	24
Advances from Municipality (223)	80,000	255,410	25
Other long-Term Debt (224)	115,581	202,951	26
Total Long-Term Debt	563,574	458,361	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	104,500	0	27
Accounts Payable (232)	8,594	11,529	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,629	0	32
Other Current and Accrued Liabilities (238)	14,148	12,786	33
Total Current and Accrued Liabilities	130,871	24,315	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,731,972	1,175,547	38
Total Liabilities and Other Credits	2,472,498	1,686,416	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,268,258	1,539,651	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,268,258	1,539,651	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	230,626	423,072	0	0	9
Total Accumulated Provision	230,626	423,072	0	0	
Net Utility Plant	1,037,632	1,116,579	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	212,379	405,911			618,290	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,246	29,408			54,654	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	453	(453)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		3,663			3,663	10
Other credits (specify):						11
					0	12
Total credits	25,699	32,618	0	0	58,317	13
Debits during year						14
Book cost of plant retired	7,452	15,457			22,909	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,452	15,457	0	0	22,909	19
Balance End of Year	230,626	423,072	0	0	653,698	20
Composite Depreciation Rate?	Yes	No				21
If yes, what is the rate?	2.14%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,932	4,390 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	3,932	4,390

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED DEBT EXPENSE ON SEWER SYSTEM REVENUE BOND	36	428	2,822	1
Total			<u><u>2,822</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	102,573	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>102,573</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWER SYSTEM REVENUE BONDS	04/12/2001	04/12/2041	4.50%	367,993	1
Total Bonds (Account 221):				367,993	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
OPERATING ADVANCES THRU 12/31/99	12/31/1999	12/31/2010	0.00%	80,000	1
Total for Account 223				80,000	
Other Long-Term Debt (224)					
STATE TRUST FUND LOANS	08/13/1997	03/15/2007	5.75%	23,135	2
STATE TRUST FUND LOANS	04/09/1997	03/15/2007	5.75%	92,446	3
Total for Account 224				115,581	
Notes Payable (231)					
LINE OF CREDIT	10/16/2001	04/09/2002	4.50%	104,500	4
Total for Account 231				104,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	21,844	2
Charged electric department expense		3
Charged sewer department expense	2,871	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>24,715</u>	
Taxes paid during year:		
County, state and local taxes	20,883	6
Social Security taxes	3,600	7
PSC Remainder Assessment	232	8
Other (explain):		
NONE		9
Total payments and other debits	<u>24,715</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SEWER SYSTEM REVENUE BONDS	0	11,947	8,318	3,629	1
Subtotal	0	11,947	8,318	3,629	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	0	7,553	7,553	0	3
Subtotal	0	7,553	7,553	0	
Notes Payable (231)					
LINE OF CREDIT	0	3,951	3,951	0	4
Subtotal	0	3,951	3,951	0	
Total	0	23,451	19,822	3,629	

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	805,028	0	0	370,519	0	1,175,547	1
Add credits during year:							
For Services	3,837			34,449		38,286	2
For Mains	59,893			276,551		336,444	3
Other (specify):							
FOR HYDRANTS	26,028					26,028	4
FOR LIFT STATION AND LAND				135,221		135,221	5
FOR FORCEMAIN				20,446		20,446	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	894,786	0	0	837,186	0	1,731,972	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	865,515			787,770		1,653,285	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	1,353	2
Total (Acct. 124):	1,353	
Special Funds (125):		
SEWER REPLACEMENT INVESTMENTS	92,101	3
SEWER DEBT RESERVE INVESTMENTS	1,001	4
SEWER DEBT SERVICE ACCOUNT	5,034	5
Total (Acct. 125):	98,136	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,802	7
Electric		8
Sewer (Regulated)	25,687	9
Other (specify):		
NONE		10
Total (Acct. 142):	38,489	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
CURRENT ASSESSMENTS RECEIVABLE	3,246	13
INSURANCE PROCEEDS FOR PLANT DAMAGE	3,663	14
Total (Acct. 143):	6,909	
Receivables from Municipality (145):		
AMOUNT DUE FROM SPECIAL REVENUE FUND (RURAL DEVELOP)	104,500	15
Total (Acct. 145):	104,500	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,220,391	0	1,150,289	0	2,370,680	1
Materials and Supplies	4,161	0	0	0	4,161	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	221,502	0	414,491	0	635,993	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	849,907	0	603,852	0	1,453,759	6
Other (specify):						
NONE					0	7
Average Net Rate Base	153,143	0	131,946	0	285,089	
Net Operating Income	9,981	0	1,305	0	11,286	8
Net Operating Income as a percent of Average Net Rate Base	6.52%	N/A	0.99%	N/A	3.96%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	102,573	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(65,436)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	37,137	
Net Income		
Net Income	(2,995)	5
Percent Return on Proprietary Capital	-8.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

1. Refer to #6 below "Formal proceedings with the Public Service Commission"
-

5. Obligations incurred or assumed, excluding commercial paper.

1. During 2001 the utility issued \$369,680 Sewer System Revenue Bonds at 4.5%. The final maturity date is April 12, 2041. Rural Development is holding the bonds.
-

6. Formal proceedings with the Public Service Commission.

1. During 2000, the utility submitted an application to the public service commission to increase sewer rates. The final decision was issued on March 13, 2001. The case number for the above application and related increase in rates is 690-SR-101.
-

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

1. The Village currently chooses not to charge interest on the Advances from the Municipality.
-

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 14, 2002

Mrs Sandra A. Isaacs
Boyd Municipal Water and Sewer Utility
705 East Murray Street
P.O. Box 8
Boyd WI 54726-0008

2001 Analytical Review DWCCA-690-PJL

Dear Mrs. Isaacs:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, assessments of \$3,246 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143.

2. During our review we noted that \$104,500 was reported in Account 231, Notes Payable in the Notes Payable & Miscellaneous Long-Term Debt schedule on page F 14. Please note that, as directed in the Uniform System of Accounts for Municipally Owned Utilities, this account shall include the face value of all notes, drafts, acceptances, or other similar evidences of indebtedness, payable on demand or in a time not exceeding one year from date of issue, to other than the municipality. Indebtedness exceeding one year should be reported in Account 221, Bonds or Account 224, Other Long Term Debt, including current portion of long-term debt. Any indebtedness to the municipality, whether short-term or long-term, should be recorded in Account 223, Advances from Municipality. Please assure that your utility conforms to this practice in the future.

3. During our review we noted that in the footnotes to both the water mains and water services schedules it is explained that the additions reported during the year were financed by CDBG funds and an advance from the village. Page W-8 shows an addition of \$59,893 for mains and line 29 shows an addition of \$11,151 for services. Page F-17, line 27 shows a \$59,893 contribution for mains and line 29 shows a \$3,837 contribution for services. CDBG funds used for construction projects, where the grant does not specify a required use of the funds for regulated utility construction only, are included in Account 200, Capital Paid in by Municipality. However, if the

FINANCIAL SECTION FOOTNOTES

CDBG was acquired for a specific utility related construction project, the CDBG funds are reported in Account 271, Contributions in Aid of Construction. Please confirm that the CDBG funds were acquired for a specific utility related project.

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

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\690.doc

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

From: Betthauser, Don [mailto:DBetthauser@WIPFLI.com]
Sent: Tuesday, May 28, 2002 12:11 PM
To: peter.leege@psc.state.wi.us
Cc: Village of Boyd (E-mail)
Subject: Re: 2001 Analytical Review

Dear Peter Leege:

Your letter dated May 14, 2002 to the Boyd Municipal Water and Sewer Utility has been referred to us for reply. Our responses to your questions is as follows:

1. This change will be taken into consideration next year (2002).
2. Account #231, the \$104,500 is due within one year from the date of the issue.
3. The CDBG Grant Agreement states(specify), "The Grantee shall replace four-inch watermain in Supple and Center Streets with eight-inch main in order to improve fire protection".

These responses should satisfy the inquiries included in the related correspondence identified above.

Sincerely,
Don Betthauser, CPA

Winfli Ullrich Bertelson LLP

FINANCIAL SECTION FOOTNOTES

~~WIPPLI OFFICE BERTELSON INC~~

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	99,215	1
Total Sales of Water	99,215	
Other Operating Revenues		
Forfeited Discounts (470)	395	2
Other Water Revenues (474)	1,770	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,165	
Total Operating Revenues	101,380	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	31,642	5
General Operating Expenses (680-690)	12,667	6
Total Operation and Maintenance Expenses	44,309	
Other Operating Expenses		
Depreciation Expense (403)	25,246	7
Amortization Expense (404)		8
Taxes (408)	21,844	9
Total Other Operating Expenses	47,090	
Total Operating Expenses	91,399	
NET OPERATING INCOME	9,981	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	29	90	1
Commercial	1	122	377	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	151	467	
Metered Sales to General Customers (461)				
Residential	241	8,766	50,208	4
Commercial	27	1,332	7,106	5
Industrial	2	736	2,320	6
Total Metered Sales to General Customers (461)	270	10,834	59,634	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		35,974	8
Other Sales to Public Authorities (464)	7	619	3,140	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	280	11,604	99,215	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	35,974	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	35,974	
Forfeited Discounts (470):		
Customer late payment charges	395	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	395	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	693	7
Other (specify):		
HYDRANT CHARGE BULK WATER SALES	249	8
RECONNECT FEES	200	9
METER HOOKUP FEES	345	10
OTHER MISCELLANEOUS	283	11
Total Other Water Revenues (474)	1,770	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,559	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,489	3
Chemicals (630)	3,977	4
Supplies and Expenses (640)	2,752	5
Repairs of Water Plant (650)	8,365	6
Transportation Expenses (660)	500	7
Total Plant Operation and Maintenance Expenses	31,642	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,277	8
Office Supplies and Expenses (681)	1,129	9
Outside Services Employed (682)	3,945	10
Insurance Expense (684)	1,272	11
Employees Pensions and Benefits (686)	3,508	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	536	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,667	
 Total Operation and Maintenance Expenses	 44,309	

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		20,883	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		147	2
Net property tax equivalent		20,736	
Social Security		986	3
PSC Remainder Assessment		122	4
Other (specify): NONE			5
Total tax expense		21,844	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217560				3
County tax rate	mills		4.292750				4
Local tax rate	mills		5.488690				5
School tax rate	mills		7.979050				6
Voc. school tax rate	mills		1.979780				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.957830				10
Less: state credit	mills		1.136860				11
Net tax rate	mills		18.820970				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.488690				14
Combined School Tax Rate	mills		9.958830				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.447520				17
Total Tax Rate	mills		19.957830				18
Ratio of Local and School Tax to Total	dec.		0.774008				19
Total tax net of state credit	mills		18.820970				20
Net Local and School Tax Rate	mills		14.567581				21
Utility Plant, Jan. 1	\$	1,179,838	1,179,838				22
Materials & Supplies	\$	4,390	4,390				23
Subtotal	\$	1,184,228	1,184,228				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,184,228	1,184,228				26
Assessment Ratio	dec.		0.912230				27
Assessed Value	\$	1,080,288	1,080,288				28
Net Local & School Rate	mills		14.567581				29
Tax Equiv. Computed for Current Year	\$	15,737	15,737				30
Tax Equivalent per 1994 PSC Report	\$	20,883					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	20,883					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,745		4
Structures and Improvements (311)	141,823	2,039	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	89,613		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	246,181	2,039	
PUMPING PLANT			
Land and Land Rights (320)	300		12
Structures and Improvements (321)	3,286		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	107,930		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	111,516	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,970		23
Total Water Treatment Plant	21,970	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,510		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,745	4
Structures and Improvements (311)			143,862	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			89,613	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	248,220	
PUMPING PLANT				
Land and Land Rights (320)			300	12
Structures and Improvements (321)			3,286	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			107,930	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	111,516	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,970	23
Total Water Treatment Plant	0	0	21,970	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,510	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	213,390	907	26
Transmission and Distribution Mains (343)	399,387	59,893	27
Fire Mains (344)	0		28
Services (345)	83,241	11,151	29
Meters (346)	22,122	1,307	30
Hydrants (348)	52,925	26,028	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	775,575	99,286	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,994		35
Computer Equipment (372.1)	3,903	1,396	36
Transportation Equipment (373)	4,181		37
Other General Equipment (379)	7,204	465	38
Other Tangible Property (390)	0		39
Total General Plant	17,282	1,861	
Total utility plant in service directly assignable	1,172,524	103,186	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,172,524	103,186	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			214,297 26
Transmission and Distribution Mains (343)	2,351		456,929 27
Fire Mains (344)			0 28
Services (345)	599		93,793 29
Meters (346)	215		23,214 30
Hydrants (348)	284		78,669 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,449	0	871,412
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,994 35
Computer Equipment (372.1)	3,903		1,396 36
Transportation Equipment (373)			4,181 37
Other General Equipment (379)	100		7,569 38
Other Tangible Property (390)			0 39
Total General Plant	4,003	0	15,140
Total utility plant in service directly assignable	7,452	0	1,268,258
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	7,452	0	1,268,258

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,426	1,426	1
February			1,218	1,218	2
March			1,306	1,306	3
April			1,136	1,136	4
May			1,372	1,372	5
June			1,195	1,195	6
July			1,159	1,159	7
August			1,164	1,164	8
September			1,067	1,067	9
October			1,045	1,045	10
November			1,036	1,036	11
December			1,055	1,055	12
Total annual pumpage	0	0	14,179	14,179	
Less: Water sold				11,604	13
Volume pumped but not sold				2,575	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				125	16
Volume related to equipment/system malfunction				112	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				237	19
Volume pumped but unaccounted for				2,338	20
Percent of water lost				16%	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.)				152	23
Date of maximum: 5/5/2001					24
Cause of maximum:					25
Radio control failure at tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				20	26
Date of minimum: 9/7/2001					27
Total KWH used for pumping for the year				84,520	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
OSHKOSH STREET	#4	120	10	42,000	Yes	1
CLARK STREET	#5	105	14	42,000	Yes	2

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	#4	#5		1
Location	OSHKOSH STREET	CLARK STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	JACUZZI	FAIRBANKS-MORSE		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	102	98		8
Pump Motor or Standby Engine Mfr	JACUZZI	FAIRBANKS-MORSE		10
Year Installed	1987	1993		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	10		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1987		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	20		6
Total capacity in gallons (actual)	110,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,839	0	0	0	1,839	1
M	D	4.000	3,431	0	1,320	0	2,111	2
M	D	6.000	13,039	0	0	0	13,039	3
M	D	8.000	10,551	1,293	0	0	11,844	4
Total Within Municipality			28,860	1,293	1,320	0	28,833	
Total Utility			28,860	1,293	1,320	0	28,833	

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	275	17	16	0	276	11	1
M	1.000	21	0	0	0	21	8	2
M	2.000	7	1	1	0	7		3
M	6.000	1	0	0	0	1		4
Total Utility		304	18	17	0	305	19	

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	284	6	3	1	288	21	1
1.000	3	0	0	0	3	0	2
2.000	3	0	0	0	3	0	3
3.000	0	1			1		4
Total:	290	7	3	1	295	21	

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	241	24	3	4	0	16	288	1
1.000	0	0	0	3	0	0	3	2
2.000	0	1	1	1	0	0	3	3
3.000					1		1	4
Total:	241	25	4	8	1	16	295	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49	7	4		52	2
Total Fire Hydrants	49	7	4	0	52	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	52
Number of distribution system valves end of year:	87
Number of distribution valves operated during year:	66

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

1. A/C #650 includes asphalt paving for various watermain leaks including some from previous years.
-

Water Mains (Page W-15)

1. The 1,293' of 8" main was financed by CDBG funds and an advance from the village.
-

Water Services (Page W-16)

1. The services added during 2001 were financed by CDBG funds and an advance from the village.
-

Meters (Page W-17)

1. The 3" meter is a hydrant meter and is used by the utility to meter bulk water sales.
 2. Column (e) an adjustment of 1 for 5/8" meters was necessary to balance to year end count including meters on hand.
-

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	106,277	1
Total Sewage Operating Revenues	106,277	
Other Operating Revenues		
Forfeited Discounts (631)	628	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	10,173	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	10,801	
Total Operating Revenues	117,078	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	50,202	8
Maintenance Expenses (831-834)	3,108	9
Customer Accounting & Collection Expenses (840-843)	330	10
Administrative and General Expenses (850-857)	29,854	11
Total Operation and Maintenance Expenses	83,494	
Other Operating Expenses		
Depreciation Expense (403)	29,408	12
Amortization Expense (404)		13
Taxes (408)	2,871	14
Total Other Operating Expenses	32,279	
Total Operating Expenses	115,773	
NET OPERATING INCOME	1,305	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	239	8,427	86,742	5
Commercial Revenues	26	1,249	12,129	6
Industrial Revenues	2	303	2,796	7
Revenues from Public Authorities	7	554	4,610	8
Total Measured Service to General Customers (622)	274	10,533	106,277	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	274	10,533	106,277	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	628	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	628	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SANITARY BENEFIT CHARGE	10,000	6
BULK SEWAGE PROCESSED AT SEWER PLANT	173	7
Total Miscellaneous Operating Revenues (635)	10,173	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	31,562	1
Power and Fuel for Pumping (821)	9,284	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	1,066	7
Other Operating Supplies and Expenses (827)	7,790	8
Transportation Expenses (828)	500	9
Rents (829)		10
Total Operation Expenses	50,202	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	750	13
Maintenance of General Plant Structures and Equipment (834)	2,358	14
Total Maintenance Expenses	3,108	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)	330	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	330	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	2,278	19
Office Supplies and Expenses (851)	3,460	20
Outside Services Employed (852)	9,973	21
Insurance Expense (853)	1,583	22
Employees Pensions and Benefits (854)	9,914	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	1,014	24
Miscellaneous General Expenses (856)	1,632	25
Rents (857)		26
Total Administrative and General Expenses	29,854	
 Total Operation and Maintenance Expenses	83,494	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,614	1
Local and School Tax Equivalent on Meters Charged by Water Department		147	2
PSC Remainder Assessment		110	3
Other (specify): NONE			4
Total tax expense		<u><u>2,871</u></u>	

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	750	14,752	4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	16,291	34,449	6
Collecting Mains and Accessories (313)	180,088	585,458	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0	20,446	9
Other Collecting System Equipment (316)	0		10
Total Collection System	197,129	655,105	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0	9,646	11
Structures and Improvements (321)	0	74,255	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0	51,320	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	135,221	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	4,725		17
Structures and Improvements (331)	240,861		18
Preliminary Treatment Equipment (332)	6,088		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	46,451		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	141,979		24
Plant Site Piping (338)	49,199		25
Flow Metering and Monitoring Equipment (339)	17,881		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			15,502	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			50,740	6
Collecting Mains and Accessories (313)	10,770		754,776	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			20,446	9
Other Collecting System Equipment (316)			0	10
Total Collection System	10,770	0	841,464	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			9,646	11
Structures and Improvements (321)			74,255	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			51,320	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	135,221	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			4,725	17
Structures and Improvements (331)			240,861	18
Preliminary Treatment Equipment (332)			6,088	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			46,451	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			141,979	24
Plant Site Piping (338)			49,199	25
Flow Metering and Monitoring Equipment (339)			17,881	26
Outfall Sewer Pipes (340)			0	27

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	44,349		28
Total Treatment and Disposal Plant	551,533	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	1,605		31
Computer Equipment (372.1)	4,687	3,855	32
Transportation Equipment (373)	4,181		33
Other General Equipment (379)	1,792		34
Other Tangible Property (390)	0		35
Total General Plant	12,265	3,855	
Total utility plant in service directly assignable	760,927	794,181	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	760,927	794,181	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			44,349 28
Total Treatment and Disposal Plant	0	0	551,533
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			1,605 31
Computer Equipment (372.1)	4,687		3,855 32
Transportation Equipment (373)			4,181 33
Other General Equipment (379)			1,792 34
Other Tangible Property (390)			0 35
Total General Plant	4,687	0	11,433
Total utility plant in service directly assignable	15,457	0	1,539,651
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	15,457	0	1,539,651

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	1.500	3	0	0	0	3	1	1
Sewer	4.000	22	30	0	0	52	16	2
Sewer	6.000		2	0	0	2		3
Total Utility		25	32	0	0	57	17	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	409	0	0	0	409	1
6.000	748	0	0	0	748	2
8.000	26,068	6,106	1,770	0	30,404	3
10.000	4,159	50	60	0	4,149	4
Total Utility	31,384	6,156	1,830	0	35,710	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

1. A/C #310 the addition includes the cost of an easement and related legal charges for the utility to have the right to bury sewer main through private property.
2. A/C #315 the addition includes the cost of 1,249' of 2" and 306' of 4" force main.
3. A/C #320 the addition includes the cost of an easement and related legal charges for the utility to have the right to place the lift station on private property.
4. A/C's #321 & #323 the addition includes the costs of a lift station, a grinder station and the related equipment.
5. These above costs were financed by CDBG funds, Rural Development Grant and loan proceeds.
6. A/C #372.1 reflects the cost of a new computer and the retirement of the old computer(hit by lightning).
7. A/C #312 the addition includes the cost of 32 new services. This cost was financed by CDBG funds, Rural Development Grant and loan proceeds.
8. A/C #313 the addition includes the cost of new main as reflected on page S-10 plus replacement cost of numerous manholes. The retirement includes the estimated original cost of 1,830' of sewer main(see page s-10) including 66 manholes and 34 sewer services. Note: Cost of services was included in mains before 1997 therefore cost of retired services is being deducted from mains.

Sewer Services (Page S-09)

1. The utility began reporting services in 1997 after receiving the rate increase effective in 1997.
2. The 32 new services were financed by CDBG funds, Rural Development Grant and also proceeds of a Rural Development Loan.

Sewer Mains (Page S-10)

1. The 6,106' of 8" and 50' of 10" was financed by CDBG fund, Rural Development Grant and loan proceeds. The 1,249' of 2" and 306' of 4" force main are not included in the additions as presented on Page S-10.
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