



3015 (02-09-04)

ANNUAL REPORT

OF

Name: AMERY MUNICIPAL JOINT WATER AND SEWER

Principal Office: 118 CENTER STREET
AMERY, WI 54001-1096

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: AMERY MUNICIPAL JOINT WATER AND SEWER

Utility Address: 118 CENTER STREET
AMERY, WI 54001-1096

When was utility organized? 2/1/1929

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JULIE RIEMENSCHNEIDER

Title: CITY ADMINISTRATOR

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address: amerycit@spacestar.net

Utility employee in charge of correspondence concerning this report:

Name: MRS MARION FOX

Title: DEPUTY CLERK

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address:

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

Name: STEVEN A. SCHEIDLER

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY AND THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MS KAY ERICKSON

Title: CHAIRMAN

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

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

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

Name: STEVEN A. SCHEIDLER

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY AND THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 4/16/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MR JOHN FRISCO

Title: UTILITY SUPERINTENDENT

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address:

Name: MR KEN BAILLARGEON

Title: W.W.T.P. OPERATOR

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MRS JULIE RIEMENSCHNEIDER

Title: CITY ADMINISTRATOR

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR RICK DAVIS, MEMBER
- MS KAY ERICKSON, CHAIRMAN
- MS DIANE TAXDAHL, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 1/1/2000

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)	889,219	770,685	1
Operating Expenses:			
Operation and Maintenance Expense (401)	469,849	473,789	2
Depreciation Expense (403)	184,968	178,549	3
Amortization Expense (404)	0	0	4
Taxes (408)	54,930	54,210	5
Total Operating Expenses	709,747	706,548	
Net Operating Income	179,472	64,137	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	179,472	64,137	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	600	8
Interest and Dividend Income (419)	15,985	16,731	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	15,985	17,331	
Total Income	195,457	81,468	
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	195,457	81,468	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	62,989	67,104	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	6,896	1,734	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	69,885	68,838	
Net Income	125,572	12,630	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	101,780	89,150	19
Balance Transferred from Income (433)	125,572	12,630	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	227,352	101,780	

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 ON INVESTMENTS	4,430	4
INTEREST CHARGES ON ITEMS PLACED ON TAX ROLL	2,419	5
INTEREST ON ADVANCE TO WESTERN WISC BIODOLIDS FACILITY	9,136	6
Total (Acct. 419):	15,985	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	294,003	0	595,216	0	889,219	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.)	2,435				2,435	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	291,568	0	595,216	0	886,784	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,982,699	6,595,852	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,675,677	1,491,755	2
Net Utility Plant	5,307,022	5,104,097	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(67,705)	(315,680)	8
Temporary Cash Investments (132)	133,376	128,945	9
Notes Receivable (141)	284,143	300,074	10
Customer Accounts Receivable (142)	192,875	160,619	11
Other Accounts Receivable (143)	513	1,964	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	26,600	14,453	14
Materials and Supplies (150)	31,064	30,613	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	600,866	320,988	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	38,929	49,459	20
Total Deferred Debits	38,929	49,459	
Total Assets and Other Debits	5,946,817	5,474,544	

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)	1,130,366	1,130,366	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	227,352	101,780	23
Total Proprietary Capital	1,357,718	1,232,146	
LONG-TERM DEBT			
Bonds (221)	1,931,663	2,039,724	24
Advances from Municipality (223)	135,000	30,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,066,663	2,069,724	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,854	16,242	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,973	10,994	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	28,827	27,236	
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)	2,493,609	2,145,438	38
Total Liabilities and Other Credits	5,946,817	5,474,544	

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)	2,376,005	4,606,694	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	2,376,005	4,606,694	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	681,126	994,551	0	0	9
Total Accumulated Provision	681,126	994,551	0	0	
Net Utility Plant	1,694,879	3,612,143	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	635,062	856,693			1,491,755	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,391	139,577			184,968	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,719	(1,719)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	47,110	137,858	0	0	184,968	13
Debits during year						14
Book cost of plant retired	600	0			600	15
Cost of removal	446				446	16
Other debits (specify):						17
					0	18
Total debits	1,046	0	0	0	1,046	19
Balance End of Year	681,126	994,551	0	0	1,675,677	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.09%	3.05%				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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	26,817	26,157
Sewer utility	4,247	4,456
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>31,064</u>	<u>30,613</u>

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,130,366	1
Changes during year (explain):		
NO CHANGE DURING 2001		2
Balance end of year	<u><u>1,130,366</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)	
Sewage System Bonds Series 1995B	10/25/1995	05/01/2015	3.00%	1,649,014	1
Sewage System Bonds Series 1995A	11/15/1995	05/01/2015	3.00%	282,649	2
Total Bonds (Account 221):				1,931,663	

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)					
SERIES 1997 PROMISSORY NOTES	08/16/1997	12/01/2003	5.00%	20,000	1
GENERAL OBLIGATION 2001 PROM NOTE	01/10/2001	03/15/2005	5.00%	115,000	2
Total for Account 223				135,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	47,572	2
Charged electric department expense		3
Charged sewer department expense	7,358	4
Other (explain):		
NONE		5
Total Accruals and other credits	54,930	
Taxes paid during year:		
County, state and local taxes	42,805	6
Social Security taxes	11,190	7
PSC Remainder Assessment	935	8
Other (explain):		
NONE		9
Total payments and other debits	54,930	
Balance end of year	0	

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)					
Sewage Revenue Bonds Series 1995A	1,579	9,136	9,220	1,495	1
Sewage Revenue Bonds Series 1995B	9,304	53,853	54,346	8,811	2
Subtotal	10,883	62,989	63,566	10,306	
Advances from Municipality (223)					
NONE	0			0	3
2001 G.O. PROMISSORY NOTE		5,592		5,592	4
SERIES 1997-PROMISSORY NOTE	111	1,304	1,340	75	5
Subtotal	111	6,896	1,340	5,667	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	10,994	69,885	64,906	15,973	

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	514,897	0	0	1,630,541	0	2,145,438	1
Add credits during year:							
For Services	52,047			39,119		91,166	2
For Mains	151,588			107,757		259,345	3
Other (specify):							
HYDRANTS	25,624					25,624	4
Deduct charges (specify):							
AMORTIZED STATE AND FEDERAL GRANTS - 1996 PLANT				27,964		27,964	5
Balance End of Year	744,156	0	0	1,749,453	0	2,493,609	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	60,000			720,730		780,730	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
WEST CENTRAL BIOSOLIDS FACILITY	284,143	4
Total (Acct. 141):	284,143	
Customer Accounts Receivable (142):		
Water	49,391	5
Electric		6
Sewer (Regulated)	143,484	7
Other (specify):		
NONE		8
Total (Acct. 142):	192,875	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
BULK WATER USAGE TO CONTRACTORS	76	11
BULD SEWER USAGE TO CONTRACTORS	437	12
Total (Acct. 143):	513	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 2000 TAX ROLL	26,600	13
Total (Acct. 145):	26,600	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZED WATER TOWER PAINTING	37,094	16

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)	
Other Deferred Debits (183):		
PLANNING FOR IMPROVEMENTS TO WATER DISTRIBUTION SYSTEM	1,835	17
Total (Acct. 183):	38,929	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

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	2,257,984	0	4,531,291	0	6,789,275	1
Materials and Supplies	26,487	0	4,351	0	30,838	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	658,094	0	925,622	0	1,583,716	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	629,526	0	1,689,997	0	2,319,523	6
Other (specify):						
NONE					0	7
Average Net Rate Base	996,851	0	1,920,023	0	2,916,874	
Net Operating Income	47,029	0	132,443	0	179,472	8
Net Operating Income as a percent of Average Net Rate Base	4.72%	N/A	6.90%	N/A	6.15%	

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	1,130,366	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	164,566	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,294,932	
Net Income		
Net Income	125,572	5
Percent Return on Proprietary Capital	9.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

THREE EXTENSIONS OF UTILITY SYSTEMS WITHIN COMMUNITY DURING YEAR, ALL ASSETS ADDED INCLUCED IN STATISTICAL SCHEDULES OF MAINS, HYDRANTS AND SERVICES. ALL COSTS RECORDED TO UTILITY RECORDS WITH CONTRIBUTED CAPITAL FROM CUSTOMERS.

4. Estimated changes in revenues due to rate changes.

WI PSC AUTHORIZED A RATE INCREASE FOR BOTH WATER AND SEWER UTILITY EFFECTIVE WITH SECOND QUARTER BILLING OF 2001. AUTHORIZED RATE OF RETURN 8%

5. Obligations incurred or assumed, excluding commercial paper.

GENERAL OBLIGATION NOTE FOR \$115,000 SHARED EQUALLY BETWEEN WATER AND SEWER DEPARTMENTS FOR PURCHASE OF CONSTRUCTION BACKHOE.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

AC 131 CASH AND WORKING FUNDS SHARED WITH ALL FUNDS OF MUNICIPALITY

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

2001 PROMISSORY NOTE ASSUMED FOR PURCHASE OF CONSTRUCTION BACKHOE, SPLIT 50% WATER DEPARTMENT AND 50% SEWER DEPARTMENT. BACKHOE WAS PURCHASED AND CAPITALIZED END OF YEAR 2000.

Contributions in Aid of Construction (Account 271) (Page F-17)

2001 WATER EXTENSION PROJECTS: PONDHURST FIRST ADDITIONS INCLUDED WATER MAINS, SERVICES AND HYDRANTS RECORDED TO PLANT WITH \$47,655 IN CONTRIBUTED CAPITAL FROM CUSTOMERS. APPLE RIVER SANCTUARY MAINS, SERVICES AND HYDRANTS RECORDED TO PLANT WITH \$167,659 IN CONTRIBUTED CAPITAL FROM CUSTOMERS. HARRISON AVENUE SERVICES RECORDED TO PLANT WITH \$12,870 IN CONTRIBUTED CAPITAL FROM CUSTOMERS.

2001 SEWER EXTENSION PROJECTS: PONDHURST FIRST ADDITION WITH MAINS AND LATERALS RECORDED TO SEWER PLANT WITH \$46,070 IN CIAC, APPLE RIVER SANCTUARY INCLUDED MAINS AND LATERALS RECORDED TO PLANT WITH \$89,552 IN CIAC, AND HARRISON AVENUE WITH LATERALS ONLY RECORDED TO PLANT WITH \$10,530 IN CIAC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

No response, review again in 2002, ele 1/28/03
June 25, 2002

Mrs. Julie Riemenschneider, City Administrator
Amery Municipal Joint Water & Sewer Utility
118 Center Street
Amery, WI 54001-1096

2001 Analytical Review DWCCA-140-PJL

Dear Mrs. Riemenschneider:

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:

As directed in the head notes of the Property Tax Equivalent schedule or page W-7, please provide an explanation of the Other tax rate - local or line 8.

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\140.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	289,707	1
Total Sales of Water	289,707	
Other Operating Revenues		
Forfeited Discounts (470)	1,040	2
Other Water Revenues (474)	3,256	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,296	
Total Operating Revenues	294,003	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	99,472	5
General Operating Expenses (680-690)	54,539	6
Total Operation and Maintenance Expenses	154,011	
Other Operating Expenses		
Depreciation Expense (403)	45,391	7
Amortization Expense (404)		8
Taxes (408)	47,572	9
Total Other Operating Expenses	92,963	
Total Operating Expenses	246,974	
NET OPERATING INCOME	47,029	

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
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	902	39,719	104,269	4
Commercial	166	33,225	57,717	5
Industrial	12	11,712	13,543	6
Total Metered Sales to General Customers (461)	1,080	84,656	175,529	
Private Fire Protection Service (462)	13		6,088	7
Public Fire Protection Service (463)	1		86,935	8
Other Sales to Public Authorities (464)	13	16,411	21,155	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,107	101,067	289,707	

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)	86,935	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)	86,935	
Forfeited Discounts (470):		
Customer late payment charges	1,040	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,040	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,435	7
Other (specify):		
TOWER RENTAL	600	8
SERVICE WORK FOR CUSTOMERS	221	9
Total Other Water Revenues (474)	3,256	
Amortization of Construction Grants (475):		
NONE		10
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)	50,535	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,674	3
Chemicals (630)	8,991	4
Supplies and Expenses (640)	6,501	5
Repairs of Water Plant (650)	20,672	6
Transportation Expenses (660)	3,099	7
Total Plant Operation and Maintenance Expenses	99,472	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	20,625	8
Office Supplies and Expenses (681)	2,389	9
Outside Services Employed (682)	1,988	10
Insurance Expense (684)	5,284	11
Employees Pensions and Benefits (686)	19,715	12
Regulatory Commission Expenses (688)	292	13
Miscellaneous General Expenses (689)	4,246	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	54,539	
 Total Operation and Maintenance Expenses	154,011	

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		42,805	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		806	2
Net property tax equivalent		41,999	
Social Security		5,264	3
PSC Remainder Assessment		309	4
Other (specify): NONE			5
Total tax expense		<u>47,572</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228532				3
County tax rate	mills		5.110915				4
Local tax rate	mills		10.567591				5
School tax rate	mills		10.528876				6
Voc. school tax rate	mills		1.485027				7
Other tax rate - Local	mills		0.603789				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.524730				10
Less: state credit	mills		1.349112				11
Net tax rate	mills		27.175618				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.567591				14
Combined School Tax Rate	mills		12.013903				15
Other Tax Rate - Local	mills		0.603789				16
Total Local & School Tax	mills		23.185283				17
Total Tax Rate	mills		28.524730				18
Ratio of Local and School Tax to Total	dec.		0.812813				19
Total tax net of state credit	mills		27.175618				20
Net Local and School Tax Rate	mills		22.088707				21
Utility Plant, Jan. 1	\$	2,139,961	2,139,961				22
Materials & Supplies	\$	26,158	26,158				23
Subtotal	\$	2,166,119	2,166,119				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,166,119	2,166,119				26
Assessment Ratio	dec.		0.875146				27
Assessed Value	\$	1,895,670	1,895,670				28
Net Local & School Rate	mills		22.088707				29
Tax Equiv. Computed for Current Year	\$	41,873	41,873				30
Tax Equivalent per 1994 PSC Report	\$	42,805					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	42,805					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)	1,486		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)	48,002		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	49,488	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,940		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,674		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	690		20
Total Pumping Plant	122,304	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,552		23
Total Water Treatment Plant	7,552	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,413		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)			1,486 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)			48,002 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	49,488
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			41,940 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			79,674 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			690 20
Total Pumping Plant	0	0	122,304
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,552 23
Total Water Treatment Plant	0	0	7,552
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,413 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)	244,917		26
Transmission and Distribution Mains (343)	1,158,247	151,588	27
Fire Mains (344)	0		28
Services (345)	281,049	53,103	29
Meters (346)	83,350	5,247	30
Hydrants (348)	118,987	26,704	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,888,963	236,642	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,845		36
Transportation Equipment (373)	6,361		37
Other General Equipment (379)	62,450		38
Other Tangible Property (390)	0		39
Total General Plant	71,656	0	
Total utility plant in service directly assignable	2,139,963	236,642	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,139,963	236,642	

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)			244,917 26
Transmission and Distribution Mains (343)			1,309,835 27
Fire Mains (344)			0 28
Services (345)	100		334,052 29
Meters (346)			88,597 30
Hydrants (348)	500		145,191 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	600	0	2,125,005
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,845 36
Transportation Equipment (373)			6,361 37
Other General Equipment (379)			62,450 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	71,656
Total utility plant in service directly assignable	600	0	2,376,005
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	600	0	2,376,005

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,537	8,537	1
February			7,922	7,922	2
March			9,216	9,216	3
April			9,061	9,061	4
May			10,026	10,026	5
June			10,149	10,149	6
July			12,386	12,386	7
August			11,782	11,782	8
September			10,005	10,005	9
October			9,582	9,582	10
November			9,248	9,248	11
December			8,779	8,779	12
Total annual pumpage	0	0	116,693	116,693	
Less: Water sold				101,067	13
Volume pumped but not sold				15,626	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				109	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				109	19
Volume pumped but unaccounted for				15,517	20
Percent of water lost				13%	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.)				525	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
DRY CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				83	26
Date of minimum: 5/8/2001					27
Total KWH used for pumping for the year				159,651	28
If water is purchased: Vendor Name: NOT APPLICABLE					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)	
125 CENTER STREET	#2	400	8	540,000	Yes	1
266 HARRISON AVENUE	#3	400	19	881,000	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	#2	#3		1
Location	125 E. CENTER	266 HARRISON AVENUE		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS MOORSE	LAYNE		5
Year Installed	1950	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	375	612		8
Pump Motor or Standby Engine Mfr	NEW MAY	U.S. MOTORS		10
Year Installed	1950	1974		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	25		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	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1918	1976	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	6
Total capacity in gallons (actual)	65,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5400	0.8820	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	281	0	0	0	281	1
M	D	1.000	730	0	0	0	730	2
M	D	1.250	215	0	0	0	215	3
M	D	1.500	380	0	0	0	380	4
M	D	2.000	1,325	0	0	0	1,325	5
M	D	4.000	18,269	0	0	0	18,269	6
M	D	6.000	54,484	0	0	0	54,484	7
M	D	8.000	30,314	0	0	0	30,314	8
M	D	10.000	13,662	3,883	0	0	17,545	9
M	D	12.000	1,700	0	0	0	1,700	10
Total Within Municipality			121,360	3,883	0	0	125,243	
Total Utility			121,360	3,883	0	0	125,243	

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	770	0	0	0	770		1
M	1.000	156	96	1	0	251	95	2
M	1.250	6	0	0	0	6		3
M	1.500	18	0	0	0	18		4
M	2.000	20	0	0	0	20		5
M	3.000	4	0	0	0	4		6
M	4.000	4	0	0	0	4		7
M	6.000	10	0	0	0	10		8
M	8.000	3	0	0	0	3		9
M	12.000	1	0	0	0	1		10
Total Utility		992	96	1	0	1,087	95	

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)	
0.750	1,116	48	0	(6)	1,158	64	1
1.000	44	4	0	0	48	1	2
1.250	5	0	0	0	5	0	3
1.500	27	0	0	(5)	22	2	4
2.000	19	1	0	0	20	6	5
3.000	9	0	0	0	9	7	6
4.000	3	0	0	0	3	3	7
Total:	1,223	53	0	(11)	1,265	83	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	940	103	2	3	0	110	1,158	1
1.000	4	23	5	3	0	13	48	2
1.250	0	4	0	0	0	1	5	3
1.500	0	16	1	0	0	5	22	4
2.000	0	12	3	4	0	1	20	5
3.000	0	6	1	1	0	1	9	6
4.000	0	1	0	2	0	0	3	7
Total:	944	165	12	13	0	131	1,265	

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	190	12	1	(4)	197	2
Total Fire Hydrants	190	12	1	(4)	197	
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:	197
Number of distribution system valves end of year:	209
Number of distribution valves operated during year:	120

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC 680 ADMINISTRATIVE SALARIES AND WAGES-CLERK'S OFFICE FEELS THEY HAVE NOW IN 2001 A BETTER DISTRIBUTION OF TIME SPENT ON UTILITY ADMINISTRATION

Water Utility Plant in Service (Page W-08)

MAINS, SERVICES AND HYDRANTS FUNDED BY CUSTOMER CONTRIBUTIONS AND RECORDED TO CONTRIBUTIONS IN AID OF CONSTR.

Water Mains (Page W-15)

RECORDED AS PART OF 2001 EXTENSIONS AND FUNDED BY CONTRIBUTIONS IN AID OF CONSTRUCTIONS AS PREVIOUSLY NOTED

Water Services (Page W-16)

ADDITIONS RECORDED FROM 2001 CONSTRUCTION PROJECTS AND FUNDED WITH CIAC AS PREVIOUSLY NOTED

Meters (Page W-17)

ADJUSTMENTS NECESSARY TO RECONCILE THIS STATEMENT WITH KNOWN METER COUNTS PER UTILITY SUPERINTENDENT

Hydrants and Distribution System Valves (Page W-18)

PER UTILITY SUPERINTENDENT THE 2000 COUNT WAS INCORRECT AND THEREFORE THE 2001 ADJUSTMENT NECESSARY

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	563,411	1
Total Sewage Operating Revenues	563,411	
Other Operating Revenues		
Forfeited Discounts (631)	3,085	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)	756	6
Amortization of Construction Grants (636)	27,964	7
Total Other Operating Revenues	31,805	
Total Operating Revenues	595,216	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	136,254	8
Maintenance Expenses (831-834)	42,200	9
Customer Accounting & Collection Expenses (840-843)	20,371	10
Administrative and General Expenses (850-857)	117,013	11
Total Operation and Maintenance Expenses	315,838	
Other Operating Expenses		
Depreciation Expense (403)	139,577	12
Amortization Expense (404)		13
Taxes (408)	7,358	14
Total Other Operating Expenses	146,935	
Total Operating Expenses	462,773	
NET OPERATING INCOME	132,443	

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	25	1,700	6,598	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	25	1,700	6,598	
Measured Service to General Customers (622)				
Residential Revenues	874	38,585	294,861	5
Commercial Revenues	160	31,817	163,413	6
Industrial Revenues	12	11,501	50,747	7
Revenues from Public Authorities	12	10,468	47,792	8
Total Measured Service to General Customers (622)	1,058	92,371	556,813	
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	1,083	94,071	563,411	

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	3,085	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	3,085	
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):		
BULK SALES TO CONTRACTORS	437	6
BULK WASTEWATER HANDLING TO INDUSTRIAL BUSINESS	319	7
Total Miscellaneous Operating Revenues (635)	756	
Amortization of Construction Grants (636):		
AMORTIZATION OF 1996 PLANT CONSTRUCTION GRANTS	27,964	8
Total Amortization of Construction Grants (636)	27,964	

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)	61,312	1
Power and Fuel for Pumping (821)	4,197	2
Power and Fuel for Aeration Equipment (822)	33,909	3
Chlorine (823)	5,516	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	28,151	8
Transportation Expenses (828)	3,169	9
Rents (829)		10
Total Operation Expenses	136,254	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	23,846	11
Maintenance of Collection System Pumping Equipment (832)	4,849	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13,432	13
Maintenance of General Plant Structures and Equipment (834)	73	14
Total Maintenance Expenses	42,200	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	17,779	15
Flat Rate Inspections (841)		16
Meter Reading (842)	2,592	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	20,371	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	1,934	20
Outside Services Employed (852)	66,965	21
Insurance Expense (853)	11,205	22
Employees Pensions and Benefits (854)	27,896	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)	292	24
Miscellaneous General Expenses (856)	8,721	25
Rents (857)		26
Total Administrative and General Expenses	117,013	
Total Operation and Maintenance Expenses	315,838	

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		5,926	1
Local and School Tax Equivalent on Meters Charged by Water Department		806	2
PSC Remainder Assessment		626	3
Other (specify): NONE			4
Total tax expense		<u>7,358</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)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	154,332	38,696	6
Collecting Mains and Accessories (313)	987,452	112,109	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,141,784	150,805	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	108,716		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	108,716	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	11,340		17
Structures and Improvements (331)	650,428		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	615,753		20
Secondary Treatment Equipment (334)	1,039,094		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	186,107		23
Sludge Treatment and Disposal Equipment (337)	531,651		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	62,036		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)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			193,028 6
Collecting Mains and Accessories (313)			1,099,561 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	1,292,589
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			108,716 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	108,716
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			11,340 17
Structures and Improvements (331)			650,428 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			615,753 20
Secondary Treatment Equipment (334)			1,039,094 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			186,107 23
Sludge Treatment and Disposal Equipment (337)			531,651 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			62,036 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)	0		28
Total Treatment and Disposal Plant	3,096,409	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	2,845		32
Transportation Equipment (373)	13,542		33
Other General Equipment (379)	92,593		34
Other Tangible Property (390)	0		35
Total General Plant	108,980	0	
Total utility plant in service directly assignable	4,455,889	150,805	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,455,889	150,805	

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)			0 28
Total Treatment and Disposal Plant	0	0	3,096,409
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			2,845 32
Transportation Equipment (373)			13,542 33
Other General Equipment (379)			92,593 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	108,980
Total utility plant in service directly assignable	0	0	4,606,694
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	4,606,694

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	2.000	7	0	0	0	7		1
Sewer	3.000	1	0	0	0	1		2
Sewer	4.000	814	95	0	0	909		3
Sewer	6.000	122	0	0	0	122		4
Sewer	8.000	3	0	0	0	3		5
Total Utility		947	95	0	0	1,042	0	

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)	
4.000	2,126	0	0	0	2,126	1
6.000	2,911	0	0	0	2,911	2
8.000	96,297	4,091	0	0	100,388	3
10.000	5,368	0	0	0	5,368	4
12.000	2,900	0	0	0	2,900	5
Total Utility	109,602	4,091	0	0	113,693	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

AC 840 INCREASE DUE TO BETTER TIME DISTRIBUTION BY ADMINISTRATIVE OFFICE OF CITY.

AC 852 INCLUDES PAYMENTS TO BIOSOLIDS FACILITY IN ELLSWORTH OF \$64,978

Sewer Utility Plant in Service (Page S-07)

2001 PLANT ADDITIONS WERE RECORDED FROM CONTRIBUTED CAPITAL AND FROM UTILITY EXTENSION PROJECTS AS REFERRED TO PREVIOUSLY IN FOOTNOTE TO CONTRIBUTIONS IN AID OF CONST.

Sewer Services (Page S-09)

ADDITIONS PART OF 2001 EXTENSION PROJECTS AND FUNDED WITH CONTRIBUTED CAPITAL AS PREVIOUSLY DISCLOSED IN CONTRIBUTION FOOTNOTE

Sewer Mains (Page S-10)

ADDITIONS RECORDED WITH CONTRIBUTIONS IN AID OF CONSTR FROM 2001 UTILITY EXTENSION PROJECTS AS PREVIOUSLY DISCLOSED IN CONTRIBUTION FOOTNOTE.
