



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, 2000**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: WIPFLI ULLRICH BERTELSON LLP

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: WIPFLI ULLRICH BERTELSON LLP

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: 2/2/2001

Period covered by most recent audit: 01/01/2000 - 12/31/2000

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: INTERM SUPERINTENDENT

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: 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)	191,007	186,863	1
Operating Expenses:			
Operation and Maintenance Expense (401)	114,036	120,676	2
Depreciation Expense (403)	46,291	45,383	3
Amortization Expense (404)	0	0	4
Taxes (408)	24,451	24,620	5
Total Operating Expenses	184,778	190,679	
Net Operating Income	6,229	(3,816)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,229	(3,816)	
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)	5,051	3,749	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,051	3,749	
Total Income	11,280	(67)	
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	11,280	(67)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,432	9,220	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	1,088	0	17
Interest Charged to Construction--Cr. (432)	1,088		18
Total Interest Charges	8,432	9,220	
Net Income	2,848	(9,287)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(98,111)	(109,707)	19
Balance Transferred from Income (433)	2,848	(9,287)	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)	(74,380)	(98,111)	

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	4,390	4
INTEREST ON SPECIAL ASSESSMENTS	154	5
INTEREST EARNED ON CHECKING ACCOUNT	507	6
Total (Acct. 419):	5,051	
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):		
PROPERTY TAX EQUIVALENT FORGIVEN	20,883	10
Total (Acct. 434):	20,883	
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	100,813	0	90,194	0	191,007	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.)	678				678	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	100,135	0	90,194	0	190,329	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,115,082	1,863,585	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	618,290	577,006	2
Net Utility Plant	1,496,792	1,286,579	
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)	87,665	87,236	7
Total Other Property and Investments	89,018	88,589	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	47,348	6,353	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	35,450	29,646	11
Other Accounts Receivable (143)	3,889	4,531	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	4,390	4,401	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	91,077	44,931	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	9,529	9,529	20
Total Deferred Debits	9,529	9,529	
Total Assets and Other Debits	1,686,416	1,429,628	

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)	(74,380)	(98,111)	23
Total Proprietary Capital	28,193	4,462	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	255,410	110,000	25
Other long-Term Debt (224)	202,951	146,242	26
Total Long-Term Debt	458,361	256,242	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,529	6,393	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	12,786	11,144	33
Total Current and Accrued Liabilities	24,315	17,537	
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)	1,175,547	1,151,387	38
Total Liabilities and Other Credits	1,686,416	1,429,628	

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)	1,172,524	760,927	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)	7,314	174,317			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,179,838	935,244	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	212,379	405,911	0	0	9
Total Accumulated Provision	212,379	405,911	0	0	
Net Utility Plant	967,459	529,333	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	192,804	384,202			577,006	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,143	22,148			46,291	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	439	(439)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,582	21,709	0	0	46,291	13
Debits during year						14
Book cost of plant retired	849	0			849	15
Cost of removal	4,158				4,158	16
Other debits (specify):						17
					0	18
Total debits	5,007	0	0	0	5,007	19
Balance End of Year	212,379	405,911	0	0	618,290	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,390	4,401 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>4,390</u>	<u>4,401</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	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

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	102,573	

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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE DURING 2000	12/31/2000	12/31/2002	0.00%	155,410	1
OPERATING ADVANCES THRU 12/31/99	12/31/1999	12/31/2010	0.00%	100,000	2
Total for Account 223				255,410	
Other Long-Term Debt (224)					
LINE OF CREDIT	05/16/2000	06/30/2001	5.50%	71,600	3
STATE TRUST FUND LOANS	08/13/1997	03/15/2007	5.75%	26,292	4
STATE TRUST FUND LOANS	04/09/1997	03/15/2007	5.75%	105,059	5
Total for Account 224				202,951	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	21,751	2
Charged electric department expense		3
Charged sewer department expense	2,700	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>24,451</u>	
Taxes paid during year:		
County, state and local taxes	20,883	6
Social Security taxes	3,336	7
PSC Remainder Assessment	232	8
Other (explain):		
NONE		9
Total payments and other debits	<u>24,451</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	0	8,432	8,432	0	3
Subtotal	0	8,432	8,432	0	
Notes Payable (231)					
LINE OF CREDIT	0	1,088	1,088	0	4
Subtotal	0	1,088	1,088	0	
Total	0	9,520	9,520	0	

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	799,422	0	0	351,965	0	1,151,387	1
Add credits during year:							
For Services				686		686	2
For Mains	3,256			2,745		6,001	3
Other (specify):							
HYDRANTS	2,204					2,204	4
CONSTRUCTION WORK IN PROGRESS	146			15,123		15,269	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	805,028	0	0	370,519	0	1,175,547	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	775,757			321,103		1,096,860	7

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	87,665	3
Total (Acct. 125):	87,665	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,483	5
Electric		6
Sewer (Regulated)	19,967	7
Other (specify):		
NONE		8
Total (Acct. 142):	35,450	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CURRENT ASSESSMENTS RECEIVABLE	3,889	11
Total (Acct. 143):	3,889	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TELEVISIONING SEWER MAINS(AMT. TO BE CAPITALIZED IN 2001)	9,529	15
Total (Acct. 183):	9,529	

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/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	1,168,250	0	730,267	0	1,898,517	1
Materials and Supplies	4,395	0	0	0	4,395	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	202,591	0	395,056	0	597,647	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	802,225	0	361,242	0	1,163,467	6
Other (specify):						
NONE					0	7
Average Net Rate Base	167,829	0	(26,031)	0	141,798	
Net Operating Income	21,618	0	(15,389)	0	6,229	8
Net Operating Income as a percent of Average Net Rate Base						
	12.88%	N/A	N/A	N/A	4.39%	

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	(86,245)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	16,328	
Net Income		
Net Income	2,848	5
Percent Return on Proprietary Capital	17.44%	

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.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

1. On December 20, 2000, the utility submitted an application to the public service commission to increase the sewer rates.

FINANCIAL SECTION FOOTNOTES

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

- 1. There is currently no interest being charged on the Advances from Municipality.

Identification and Ownership - Contacts (Page iv)

November 7, 2001

Mrs. Sandra A. Isaacs, Village Clerk-Treasurer
Boyd Municipal Water & Sewer Utility
705 East Murray Street
P.O. Box 8
Boyd, WI 54726-0008

2000 Analytical Review DWCCA-690-PJL

Dear Mrs. Isaacs:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

During our review we noted that the utility has, for the past 3 years, reported \$9,529 in Account 183 on page F-18 described as Televising Sewer mains. Please note that in the future, this item should be transferred to an expense account or permission should be requested from the Commission to amortize the amount over a period of 2 to 4 years.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at leegep@psc.state.wi.us

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\690.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	99,146	1
Total Sales of Water	99,146	
Other Operating Revenues		
Forfeited Discounts (470)	353	2
Other Water Revenues (474)	1,314	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,667	
Total Operating Revenues	100,813	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,033	5
General Operating Expenses (680-690)	11,268	6
Total Operation and Maintenance Expenses	33,301	
Other Operating Expenses		
Depreciation Expense (403)	24,143	7
Amortization Expense (404)		8
Taxes (408)	21,751	9
Total Other Operating Expenses	45,894	
Total Operating Expenses	79,195	
NET OPERATING INCOME	21,618	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	21	65	1
Commercial	1	78	240	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	99	305	
Metered Sales to General Customers (461)				
Residential	242	9,187	51,563	4
Commercial	27	1,358	7,116	5
Industrial	2	711	2,274	6
Total Metered Sales to General Customers (461)	271	11,256	60,953	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		35,154	8
Other Sales to Public Authorities (464)	6	501	2,734	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	280	11,856	99,146	

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)	35,154	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)	35,154	
Forfeited Discounts (470):		
Customer late payment charges	353	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	353	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	678	7
Other (specify):		
HYDRANT CHARGE BULK WATER SALES	225	8
RECONNECT FEES	150	9
OTHER MISCELLANEOUS	261	10
Total Other Water Revenues (474)	1,314	
Amortization of Construction Grants (475):		
NONE		11
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)	9,067	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,140	3
Chemicals (630)	3,648	4
Supplies and Expenses (640)	1,574	5
Repairs of Water Plant (650)	2,129	6
Transportation Expenses (660)	475	7
Total Plant Operation and Maintenance Expenses	22,033	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,333	8
Office Supplies and Expenses (681)	1,299	9
Outside Services Employed (682)	3,841	10
Insurance Expense (684)	853	11
Employees Pensions and Benefits (686)	2,797	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	145	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,268	
Total Operation and Maintenance Expenses	33,301	

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		102	2
Net property tax equivalent		20,781	
Social Security		889	3
PSC Remainder Assessment		81	4
Other (specify): NONE			5
Total tax expense		21,751	

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		0.207970				3
County tax rate	mills		4.144120				4
Local tax rate	mills		5.362590				5
School tax rate	mills		3.465450				6
Voc. school tax rate	mills		1.820570				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		15.000700				10
Less: state credit	mills		1.501810				11
Net tax rate	mills		13.498890				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.362590				14
Combined School Tax Rate	mills		5.286020				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		10.648610				17
Total Tax Rate	mills		15.000700				18
Ratio of Local and School Tax to Total	dec.		0.709874				19
Total tax net of state credit	mills		13.498890				20
Net Local and School Tax Rate	mills		9.582514				21
Utility Plant, Jan. 1	\$	1,163,977	1,163,977				22
Materials & Supplies	\$	4,401	4,401				23
Subtotal	\$	1,168,378	1,168,378				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,168,378	1,168,378				26
Assessment Ratio	dec.		0.981043				27
Assessed Value	\$	1,146,229	1,146,229				28
Net Local & School Rate	mills		9.582514				29
Tax Equiv. Computed for Current Year	\$	10,984	10,984				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		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	0	
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)			141,823 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	246,181
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		26
Transmission and Distribution Mains (343)	394,809	4,578	27
Fire Mains (344)	0		28
Services (345)	83,241		29
Meters (346)	21,795	1,176	30
Hydrants (348)	49,283	3,642	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	767,028	9,396	
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		36
Transportation Equipment (373)	4,181		37
Other General Equipment (379)	7,204		38
Other Tangible Property (390)	0		39
Total General Plant	17,282	0	
Total utility plant in service directly assignable	1,163,977	9,396	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,163,977	9,396	

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)			213,390 26
Transmission and Distribution Mains (343)			399,387 27
Fire Mains (344)			0 28
Services (345)			83,241 29
Meters (346)	849		22,122 30
Hydrants (348)			52,925 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	849	0	775,575
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 36
Transportation Equipment (373)			4,181 37
Other General Equipment (379)			7,204 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	17,282
Total utility plant in service directly assignable	849	0	1,172,524
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	849	0	1,172,524

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,428	1,428	1
February			1,200	1,200	2
March			1,267	1,267	3
April			1,149	1,149	4
May			1,261	1,261	5
June			1,111	1,111	6
July			1,195	1,195	7
August			1,267	1,267	8
September			1,213	1,213	9
October			1,363	1,363	10
November			1,429	1,429	11
December			1,371	1,371	12
Total for year	0	0	15,254	15,254	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				15,254	16
Less: Water sold				11,856	17
Losses and unaccounted for				3,398	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				70	21
Date of maximum: 1/27/2000					22
Cause of maximum:					23
Water leak					
Minimum gallons pumped by all methods in any one day during reporting year				16	24
Date of minimum: 1/31/2000					25
Total KWH used for pumping for the year				71,222	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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		9 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 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		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	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	0	0	3,431	2
M	D	6.000	13,039	0	0	0	13,039	3
M	D	8.000	10,512	39	0	0	10,551	4
Total Within Municipality			28,821	39	0	0	28,860	
Total Utility			28,821	39	0	0	28,860	

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	0	0	0	275	11	1
M	1.000	21	0	0	0	21	8	2
M	2.000	7	0	0	0	7		3
M	6.000	1	0	0	0	1		4
Total Utility		304	0	0	0	304	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 (a).

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	12	12	0	284	44	1
1.000	3	0	0	0	3	0	2
2.000	3	0	0	0	3	0	3
Total:	290	12	12	0	290	44	

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	240	24	3	4	0	13	284	1
1.000	0	0	0	3	0	0	3	2
2.000	0	1	1	1	0	0	3	3
Total:	240	25	4	8	0	13	290	

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	48	1			49	2
Total Fire Hydrants	48	1	0	0	49	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	48
Number of distribution system valves end of year:	81
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

1. A/C #600 more time allocated to water during 2000 to operate the distribution valves.
 2. A/C #640 less supplies need during 2000 and prior year expense included some testing expense.
 3. A/C #682 prior year included \$2,400 for SOC tests.
-

Water Mains (Page W-15)

1. 39 feet was financed by CDBG funds and advance from the village.
-

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	79,726	1
Total Sewage Operating Revenues	79,726	
Other Operating Revenues		
Forfeited Discounts (631)	448	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)	10,020	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	10,468	
Total Operating Revenues	90,194	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	46,194	8
Maintenance Expenses (831-834)	3,402	9
Customer Accounting & Collection Expenses (840-843)	325	10
Administrative and General Expenses (850-857)	30,814	11
Total Operation and Maintenance Expenses	80,735	
Other Operating Expenses		
Depreciation Expense (403)	22,148	12
Amortization Expense (404)		13
Taxes (408)	2,700	14
Total Other Operating Expenses	24,848	
Total Operating Expenses	105,583	
NET OPERATING INCOME	(15,389)	

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	240	8,944	65,736	5
Commercial Revenues	26	1,207	8,713	6
Industrial Revenues	2	276	1,914	7
Revenues from Public Authorities	6	501	3,363	8
Total Measured Service to General Customers (622)	274	10,928	79,726	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)				
Total Sewage Operating Revenues	274	10,928	79,726	

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)
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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	448	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	448	
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	20	7
Total Miscellaneous Operating Revenues (635)	10,020	
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)	29,561	1
Power and Fuel for Pumping (821)	8,208	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)	339	7
Other Operating Supplies and Expenses (827)	7,611	8
Transportation Expenses (828)	475	9
Rents (829)		10
Total Operation Expenses	46,194	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	188	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,583	13
Maintenance of General Plant Structures and Equipment (834)	1,631	14
Total Maintenance Expenses	3,402	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)	325	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	325	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	2,333	19
Office Supplies and Expenses (851)	2,970	20
Outside Services Employed (852)	11,803	21
Insurance Expense (853)	1,946	22
Employees Pensions and Benefits (854)	9,731	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)	1,017	25
Rents (857)		26
Total Administrative and General Expenses	30,814	
Total Operation and Maintenance Expenses	80,735	

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		2,447	1
Local and School Tax Equivalent on Meters Charged by Water Department		102	2
PSC Remainder Assessment		151	3
Other (specify): NONE			4
Total tax expense		<u>2,700</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		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	4,033	12,258	6
Collecting Mains and Accessories (313)	131,027	49,061	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	135,810	61,319	
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)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
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)			750 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			16,291 6
Collecting Mains and Accessories (313)			180,088 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	197,129
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)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
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		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	0	
Total utility plant in service directly assignable	699,608	61,319	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	699,608	61,319	

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 32
Transportation Equipment (373)			4,181 33
Other General Equipment (379)			1,792 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	12,265
Total utility plant in service directly assignable	0	0	760,927
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	760,927

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	5	17	0	0	22	17	2
Total Utility		8	17	0	0	25	18	

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	24,948	1,120	0	0	26,068	3
10.000	4,159	0	0	0	4,159	4
Total Utility	30,264	1,120	0	0	31,384	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

1. A/C #820 less time was allocated to the sewer during 2000.
-

Sewer Utility Plant in Service (Page S-07)

1. The \$12,258 of additions is supported by statistical schedules, see page S-9.
 2. The \$49,061 of additions is supported by statistical schedules, see page S-10.
-

Sewer Services (Page S-09)

1. The utility began reporting services in 1997 after receiving the rate increase effective in 1997.
 2. The 17 4" services were financed by CDBG funds and advance from the village
-

Sewer Mains (Page S-10)

1. The 1120' of 8" main was financed by CDBG funds and advance from the village.
-