



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BONDUEL WATER AND SEWER UTILITY

Principal Office: 117 WEST GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107

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: BONDUEL WATER AND SEWER UTILITY

Utility Address: 117 WEST GREEN BAY STREET

P.O. BOX 67
BONDUEL, WI 54107

When was utility organized? 1/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEVE BERNDT

Title: DIRECTOR OF MUNICIPAL OPERATIONS

Office Address:

117 W. GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107

Telephone: (715) 758 - 8779

Fax Number: (715) 758 - 6841

E-mail Address: bonduel@mail.tds.net

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

Name: MR. THOMAS KARMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-9933

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schencksolutions.com

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

Name: MR. TOM ZERNICKE

Title: CHAIRMAN

Office Address:

117 WEST GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107

Telephone: (715) 758 - 2402

Fax Number: (715) 758 - 6841

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: MR. THOMAS KARMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-9933

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schencksolutions.com

Date of most recent audit report: 1/30/2002

Period covered by most recent audit: JANUARY 1, 2001 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR STEVE BERNDT

Title: DIRECTOR OF MUNICIPAL OPERATIONS

Office Address:

117 W.GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 8779

Fax Number: (715) 758 - 6841

E-mail Address: bonduel@mail.tds.net

Name: MR THOMAS L. ZERNICKE

Title: VILLAGE PRESIDENT

Office Address:

117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 2402

Fax Number: (715) 758 - 6841

E-mail Address:

Name: MS BARBARA WICKMAN

Title: VILLAGE CLERK/TREASURER

Office Address:

117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 2402

Fax Number: (715) 758 - 6841

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MS VICKIE MUELLER

MS DONNA RUECKERT

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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

Date of Ordinance:

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

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)	135,758	161,421	1
Operating Expenses:			
Operation and Maintenance Expense (401)	86,032	120,332	2
Depreciation Expense (403)	36,507	33,240	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,994	23,340	5
Total Operating Expenses	151,533	176,912	
Net Operating Income	(15,775)	(15,491)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(15,775)	(15,491)	
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)	27,010	3,340	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	27,010	3,340	
Total Income	11,235	(12,151)	
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	11,235	(12,151)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	68,766	34,667	13
Amortization of Debt Discount and Expense (428)	4,575	4,325	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	3,390	1,195	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	76,731	40,187	
Net Income	(65,496)	(52,338)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(112,577)	(42,012)	19
Balance Transferred from Income (433)	(65,496)	(52,338)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	18,227	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)	(178,073)	(112,577)	

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	25,612	4
INTEREST ON SPECIAL ASSESSMENTS	1,398	5
Total (Acct. 419):	27,010	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	135,758	0	0	0	135,758	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.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	135,758	0	0	0	135,758	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,394,675	2,066,465	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	411,929	374,953	2
Net Utility Plant	1,982,746	1,691,512	
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)	97,538	97,538	5
Other Investments (124)	143,314	143,136	6
Special Funds (125)	0	0	7
Total Other Property and Investments	240,852	240,674	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		100	8
Temporary Cash Investments (132)		5,499	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,246	12,560	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	355,285	360,121	14
Materials and Supplies (150)	4,920	4,673	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	372,451	382,953	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,868	8,443	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,868	8,443	
Total Assets and Other Debits	2,599,917	2,323,582	

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)	313,264	313,264	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(178,073)	(112,577)	23
Total Proprietary Capital	135,191	200,687	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	55,616	67,000	25
Other long-Term Debt (224)	1,415,000	1,415,000	26
Total Long-Term Debt	1,470,616	1,482,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,363	2,323	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	35,474	35,708	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	37,837	38,031	
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)	956,273	602,864	38
Total Liabilities and Other Credits	2,599,917	2,323,582	

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)	2,394,675	0	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	2,394,675	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	411,929	0	0	0	9
Total Accumulated Provision	411,929	0	0	0	
Net Utility Plant	1,982,746	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	374,953				374,953	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,507				36,507	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	974				974	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	37,481	0	0	0	37,481	13
Debits during year						14
Book cost of plant retired	505				505	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	505	0	0	0	505	19
Balance End of Year	411,929	0	0	0	411,929	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,920	4,673 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,920	4,673

**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)				
2000 GENERAL OBLIGATION NOTES	434	428	1,521	1
2000 SPECIAL ASSESSMENT B BONDS	33	428	293	2
Revenue Bond Anticipation Notes	4,108	428	2,054	3
Total			3,868	
Unamortized premium on debt (251)				
NONE				4
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	313,264	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>313,264</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)
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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)					
2000 SPECIAL ASSESSMENT B BONDS	08/01/2000	08/01/2005	5.12%	42,216	1
2000 GENERAL OBLIGATION NOTES	12/01/2000	12/01/2010	5.15%	13,400	2
Total for Account 223				55,616	
Other Long-Term Debt (224)					
Revenue Bond Anticipation Note	07/01/1997	07/01/2002	5.00%	1,415,000	3
Total for Account 224				1,415,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	28,994	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>28,994</u>	
Taxes paid during year:		
County, state and local taxes	26,494	6
Social Security taxes	2,281	7
PSC Remainder Assessment	219	8
Other (explain):		
NONE		9
Total payments and other debits	<u>28,994</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)					
2000 GENERAL OBLIGATION NOTES	1,140	671	905	906	2
2000 SPECIAL ASSESSMENT B BONDS	55	2,719	2,719	55	3
Subtotal	1,195	3,390	3,624	961	
Other long-Term Debt (224)					
Revenue Bond Anticipation Note	34,513	68,766	68,766	34,513	4
Subtotal	34,513	68,766	68,766	34,513	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	35,708	72,156	72,390	35,474	

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	602,864	0	0	0	0	602,864	1
Add credits during year:							
For Services	34,005					34,005	2
For Mains	285,825					285,825	3
Other (specify):							
HYDRANTS	35,952					35,952	4
Deduct charges (specify):							
REFUND OF SPECIAL ASSESSMENTS	2,373					2,373	5
Balance End of Year	956,273	0	0	0	0	956,273	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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):		
INVESTMENT IN MUNICIPALITY	97,538	1
Total (Acct. 123):	97,538	
Other Investments (124):		
SPECIAL ASSESSMENTS	143,314	2
Total (Acct. 124):	143,314	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,246	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,246	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
UTILITY SHARE OF COMBINED CASH	355,285	12
Total (Acct. 145):	355,285	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
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	2,230,570	0	0	0	2,230,570	1
Materials and Supplies	4,796	0	0	0	4,796	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	393,441	0	0	0	393,441	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	779,568	0	0	0	779,568	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,062,357	0	0	0	1,062,357	
Net Operating Income	(15,775)	0	0	0	(15,775)	8
Net Operating Income as a percent of Average Net Rate Base						
	-1.48%	N/A	N/A	N/A	-1.48%	

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	313,264	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(145,325)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	167,939	
Net Income		
Net Income	(65,496)	5
 Percent Return on Proprietary Capital	 -39.00%	

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.

The Village filed a rate increase application with the Commission during 2001. The Commission approved an increase in rates expected to generate an additional \$106,785 in revenue.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The Village filed a rate increase application during 2001. The Commission approved an increase in rates during October 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 16, 2002

Mr. Steve Berndt, Director of Municipal Operations
Bonduel Water and Sewer Utility
117 West Green Bay Street
P.O. Box 67
Bonduel, WI 54107-0067

2001 Analytical Review DWCCA-630-PJL

Dear Mr. Berndt:

The Public Service Commission has completed their analytical review of your 2001 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 comment.

With regard to the \$355,285 reported in Account 145, Receivables from Municipality on page F 18 and described as the utility's share of combined cash, please report these funds in your cash account in the future if these are readily available funds.

Thank you for your efforts in preparing your 2001 annual report. We are closing the review of your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267 9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\630.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	133,497	1
Total Sales of Water	133,497	
Other Operating Revenues		
Forfeited Discounts (470)	293	2
Other Water Revenues (474)	1,968	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,261	
Total Operating Revenues	135,758	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	45,395	5
General Operating Expenses (680-690)	40,637	6
Total Operation and Maintenance Expenses	86,032	
Other Operating Expenses		
Depreciation Expense (403)	36,507	7
Amortization Expense (404)		8
Taxes (408)	28,994	9
Total Other Operating Expenses	65,501	
Total Operating Expenses	151,533	
NET OPERATING INCOME	(15,775)	

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	455	20,168	45,361	4
Commercial	85	9,895	16,081	5
Industrial	7	1,481	2,382	6
Total Metered Sales to General Customers (461)	547	31,544	63,824	
Private Fire Protection Service (462)	1		740	7
Public Fire Protection Service (463)	559		63,619	8
Other Sales to Public Authorities (464)	12	3,162	5,314	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,119	34,706	133,497	

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)	63,619	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)	63,619	
Forfeited Discounts (470):		
Customer late payment charges	293	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	293	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,968	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,968	
Amortization of Construction Grants (475):		
NONE		9
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)	16,568	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,921	3
Chemicals (630)	5,444	4
Supplies and Expenses (640)	2,313	5
Repairs of Water Plant (650)	13,149	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	45,395	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,648	8
Office Supplies and Expenses (681)	3,991	9
Outside Services Employed (682)	7,404	10
Insurance Expense (684)	4,359	11
Employees Pensions and Benefits (686)	8,175	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	2,060	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	40,637	
 Total Operation and Maintenance Expenses	 86,032	

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		26,909	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		415	2
Net property tax equivalent		26,494	
Social Security		2,281	3
PSC Remainder Assessment		219	4
Other (specify): NONE			5
Total tax expense		<u>28,994</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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217908				3
County tax rate	mills		6.136911				4
Local tax rate	mills		8.068071				5
School tax rate	mills		10.028183				6
Voc. school tax rate	mills		1.766228				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.217301				10
Less: state credit	mills		1.532848				11
Net tax rate	mills		24.684453				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.068071				14
Combined School Tax Rate	mills		11.794411				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.862482				17
Total Tax Rate	mills		26.217301				18
Ratio of Local and School Tax to Total	dec.		0.757610				19
Total tax net of state credit	mills		24.684453				20
Net Local and School Tax Rate	mills		18.701181				21
Utility Plant, Jan. 1	\$	2,066,465	2,066,465				22
Materials & Supplies	\$	4,673	4,673				23
Subtotal	\$	2,071,138	2,071,138				24
Less: Plant Outside Limits	\$	503,411	503,411				25
Taxable Assets	\$	1,567,727	1,567,727				26
Assessment Ratio	dec.		0.917815				27
Assessed Value	\$	1,438,883	1,438,883				28
Net Local & School Rate	mills		18.701181				29
Tax Equiv. Computed for Current Year	\$	26,909	26,909				30
Tax Equivalent per 1994 PSC Report	\$	18,443					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	26,909					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)	3,834		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)	90,258		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	94,092	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	309,878		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	27,450		17
Diesel Pumping Equipment (326)	24,815		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,795		20
Total Pumping Plant	372,938	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,446		23
Total Water Treatment Plant	21,446	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)			3,834	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)			90,258	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	94,092	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			309,878	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			27,450	17
Diesel Pumping Equipment (326)			24,815	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,795	20
Total Pumping Plant	0	0	372,938	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,446	23
Total Water Treatment Plant	0	0	21,446	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	244,918		26
Transmission and Distribution Mains (343)	1,048,713	257,520	27
Fire Mains (344)	0		28
Services (345)	104,015	34,005	29
Meters (346)	48,349	1,238	30
Hydrants (348)	67,904	35,952	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,513,899	328,715	
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)	2,347		36
Transportation Equipment (373)	15,141		37
Other General Equipment (379)	46,602		38
Other Tangible Property (390)	0		39
Total General Plant	64,090	0	
Total utility plant in service directly assignable	2,066,465	328,715	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,066,465	328,715	

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)			244,918 26
Transmission and Distribution Mains (343)			1,306,233 27
Fire Mains (344)			0 28
Services (345)			138,020 29
Meters (346)	505		49,082 30
Hydrants (348)			103,856 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	505	0	1,842,109
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)			2,347 36
Transportation Equipment (373)			15,141 37
Other General Equipment (379)			46,602 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	64,090
Total utility plant in service directly assignable	505	0	2,394,675
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	505	0	2,394,675

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,523	3,523	1
February			3,145	3,145	2
March			3,686	3,686	3
April			3,197	3,197	4
May			3,424	3,424	5
June			3,553	3,553	6
July			4,053	4,053	7
August			3,841	3,841	8
September			3,189	3,189	9
October			3,395	3,395	10
November			3,043	3,043	11
December			3,206	3,206	12
Total annual pumpage	0	0	41,255	41,255	
Less: Water sold				34,706	13
Volume pumped but not sold				6,549	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				553	16
Volume related to equipment/system malfunction				92	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				645	19
Volume pumped but unaccounted for				5,904	20
Percent of water lost				14%	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.)				319	23
Date of maximum: 5/18/2001					24
Cause of maximum:					25
Main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				30	26
Date of minimum: 7/4/2001					27
Total KWH used for pumping for the year				91,689	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
117 WEST GREEN BAY STREET	1	227	8	288,000	Yes	1
WASHINGTON STREET	2	450	13	684,000	Yes	2
4327 PORTER ROAD	3	420	15	720,000	Yes	3

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	1	2	3	1
Location	WEST GREEN BAY STREET	WASHINGTON STREET	PORTER ROAD	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	LAYNE	FAIRBANKS MORSE	5
Year Installed	1939	1959	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	175	370	500	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1939	1995	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	40	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 1			14
Location	WEST GREEN BAY STREET			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1979			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	150			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1979			24
Type	ELECTRIC			25
Horsepower	5			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)	1
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1939	1979		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	103	143		6
Total capacity in gallons (actual)	50,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.6840	0.7200	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	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	4.000	1,670	0	0	0	1,670	1
M	D	6.000	32,379	0	0	0	32,379	2
P	D	6.000	2,912	0	0	0	2,912	3
M	D	8.000	5,008	0	0	0	5,008	4
P	D	8.000	4,094	0	0	0	4,094	5
M	D	10.000	5,310	0	0	0	5,310	6
P	D	10.000	1,251	0	0	0	1,251	7
M	D	12.000	6,015	0	0	0	6,015	8
P	D	12.000	1,439	5,186	0	0	6,625	9
Total Within Municipality			60,078	5,186	0	0	65,264	
M	D	10.000	1,356	0	0	0	1,356	10
Total Outside of Municipality			1,356	0	0	0	1,356	
Total Utility			61,434	5,186	0	0	66,620	

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	422	0	0	0	422	7	1
P	1.000	29	0	0	0	29	26	2
M	1.000	146	0	0	0	146	86	3
M	1.500	13	0	0	0	13	3	4
M	2.000	25	17	0	0	42	31	5
M	3.000	3	0	0	0	3		6
M	4.000	4	0	0	0	4	3	7
P	4.000	1	0	0	0	1		8
M	6.000	5	0	0	0	5	3	9
M	8.000	1	1	0	0	2		10
Total Utility		649	18	0	0	667	159	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	528	12	3	0	537	23	1
0.750	3	0	0	0	3	0	2
1.000	19	2	1	0	20	0	3
1.500	14	0	0	0	14	0	4
2.000	10	0	0	0	10	0	5
2.500	1	0	0	0	1	0	6
3.000	5	0	2	0	3	0	7
4.000	1	0	0	0	1	0	8
Total:	581	14	6	0	589	23	

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	450	53	5	15	0	14	537	1
0.750	0	2	0	0	0	1	3	2
1.000	0	15	1	2	0	2	20	3
1.500	0	9	0	1	0	4	14	4
2.000	0	5	1	2	0	2	10	5
2.500	0	0	0	1	0	0	1	6
3.000	0	0	1	2	0	0	3	7
4.000	0	0	0	1	0	0	1	8
Total:	450	84	8	24	0	23	589	

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	1				1	1
Within Municipality	90	12			102	2
Total Fire Hydrants	91	12	0	0	103	
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: 43

Number of distribution system valves end of year: 200

Number of distribution valves operated during year: 107

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Decrease is due to 2000 expenses of \$21,000 for repairs to well #3 and fewer main break repairs in 2001. There was no well #3 expense in 2001.

Account 682 - Decrease is due to having a computer upgrade and training expense in 2000 of approximately \$4,000. There was no such expense in 2001.

Account 680 - Increase is due to the hiring of additional part time personnel during the year.

Water Mains (Page W-15)

Main additions are financed by contributions from developers and from the Village's Tax Increment District.

Water Services (Page W-16)

Service additions are financed by contributions from developers and from the Village's Tax Increment District.

Hydrants and Distribution System Valves (Page W-18)

Due to the limited number of utility personnel, half of the hydrants were not operated during 2001.
