



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Principal Office: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

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: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Utility Address: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH R KNUTSON

Title: ADMINISTRATOR

Office Address:

175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 1858

Fax Number: (608) 786 - 1988

E-mail Address:

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

Name: MICHAEL G TEMP

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.

201 MAIN STREET SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: mtemp@centurytel.net

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

Name: MR DENNIS MANTHEI

Title: CHAIRMAN

Office Address:

527 W GARLAND STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 1858

Fax Number:

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: MICHAEL G TEMP

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.
201 MAIN STREET SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: mtemp@centurytel.net

Date of most recent audit report: 3/1/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR WADE PETERSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 2850

Fax Number: (608) 786 - 1988

E-mail Address:

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

- MR HAROLD HOFFMAN, II
- MR HERB LONG
- MR DENNIS MANTHEI

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 10/16/197

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:

IDENTIFICATION AND OWNERSHIP

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)	982,895	906,944	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	257,049	241,297	2
Depreciation Expense (403)	242,482	242,418	3
Amortization Expense (404-407)	723	723	4
Taxes (408)	61,904	60,917	5
Total Operating Expenses	562,158	545,355	
Net Operating Income	420,737	361,589	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	420,737	361,589	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	55,023	27,207	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	55,023	27,207	
Total Income	475,760	388,796	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	475,760	388,796	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	169,276	168,631	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	169,276	168,631	
Net Income	306,484	220,165	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,132,087	911,922	20
Balance Transferred from Income (433)	306,484	220,165	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,438,571	1,132,087	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER UTILITY	6,935	5
SEWER UTILITY	48,088	6
Total (Acct. 419):	55,023	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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):					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	377,419	0	605,476	0	982,895	1
Less: interdepartmental sales	6,527		0	0	6,527	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	3,621				3,621	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	367,271	0	605,476	0	972,747	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	41,184		41,184	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	43,658		43,658	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	84,842	0	84,842	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,691,904	9,681,522	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,389,737	1,148,050	2
Net Utility Plant	8,302,167	8,533,472	
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)	4,055	8,211	6
Special Funds (125)	265,030	250,884	7
Total Other Property and Investments	269,085	259,095	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,929	749,607	8
Temporary Cash Investments (132)	1,170,670	248,803	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	142,469	139,046	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	56,279	50,177	14
Materials and Supplies (150)	6,405	8,075	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		3,099	17
Total Current and Accrued Assets	1,385,752	1,198,807	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,289	27,278	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	24,289	27,278	
Total Assets and Other Debits	9,981,293	10,018,652	

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)	92,643	92,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,438,571	1,132,087	23
Total Proprietary Capital	1,531,214	1,224,730	
LONG-TERM DEBT			
Bonds (221)	1,077,500	1,176,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	4,223,722	4,423,090	26
Total Long-Term Debt	5,301,222	5,599,090	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	135,000	165,000	27
Accounts Payable (232)	11,501	22,964	28
Payables to Municipality (233)	11,152	16,109	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	27,126	28,748	32
Other Current and Accrued Liabilities (238)	5,177	5,360	33
Total Current and Accrued Liabilities	189,956	238,181	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,958,901	2,956,651	41
Total Liabilities and Other Credits	9,981,293	10,018,652	

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 (101)	3,392,128	6,299,776	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,392,128	6,299,776	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	664,623	725,114	0	0	10
Total Accumulated Provision	664,623	725,114	0	0	
Net Utility Plant	2,727,505	5,574,662	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	585,910	562,140			1,148,050	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	74,830	167,652			242,482	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,678	(4,678)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	79,508	162,974	0	0	242,482	13
Debits during year						14
Book cost of plant retired	795	0			795	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	795	0	0	0	795	19
Balance End of Year	664,623	725,114	0	0	1,389,737	20
Composite Depreciation Rate?	No	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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,405	8,075
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>6,405</u>	<u>8,075</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)				
DEFERRED BOND COSTS-93 ISSUE REFUNDED IN 1998	2,266	181	13,218	1
REFUNDING REV BONDS - 1998	723	181	11,071	2
Total			24,289	
Unamortized premium on debt (251)				
NONE				3
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	92,643	1
Changes during year (explain):		2
Balance end of year	<u><u>92,643</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)	
REVENUE BONDS	12/01/1996	12/01/2006	5.00%	192,500	1
REFUNDING REV BONDS	12/01/1998	05/01/2017	4.56%	885,000	2
Total Bonds (Account 221):				1,077,500	

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)	
Other Long-Term Debt (224)					
CLEAN WATER FUND	04/22/1998	05/01/2017	2.67%	4,223,722	1
Total for Account 224				<u>4,223,722</u>	
Notes Payable (231)					
ADVANCE FROM MUNICIPALITY	12/31/2001	12/30/2002	0.00%	135,000	2
Total for Account 231				<u>135,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</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)					
REVENUE BONDS	0	2,266	2,266	0	1
REV BOND	2,138	12,416	12,762	1,792	2
98 REFUND REV BOND	6,950	40,140	40,530	6,560	3
Subtotal	9,088	54,822	55,558	8,352	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CLEANWATER FUND	19,660	114,454	115,340	18,774	5
Subtotal	19,660	114,454	115,340	18,774	
Notes Payable (231)					
CLEAN WATER FUND	0			0	6
Subtotal	0	0	0	0	
Total	28,748	169,276	170,898	27,126	

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	1,620,951	0	0	1,335,700	0	2,956,651	1
Add credits during year:							
For Services	1,200			1,050		2,250	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,622,151	0	0	1,336,750	0	2,958,901	
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):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	4,055	2
Total (Acct. 124):	4,055	
Special Funds (125):		
WATER RESTRICTED INVESTMENTS	126,899	3
SEWER RESTRICTED INVESTMENTS	138,131	4
Total (Acct. 125):	265,030	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,133	6
Electric		7
Sewer (Regulated)	102,336	8
Other (specify):		
NONE		9
Total (Acct. 142):	142,469	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
WATER ULILITY	18,806	13
SEWER UTILITY	37,473	14
Total (Acct. 145):	56,279	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
WATER UTILITY	5,283 18
SEWER UTILITY	5,869 19
Total (Acct. 233):	11,152
<hr/>	
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,388,217	0	6,298,496	0	9,686,713	1
Materials and Supplies	7,240	0	0	0	7,240	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	625,266	0	643,627	0	1,268,893	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,621,551	0	1,336,225	0	2,957,776	6
Other (specify):					0	7
Average Net Rate Base	1,148,640	0	4,318,644	0	5,467,284	
Net Operating Income	141,211	0	279,526	0	420,737	8
Net Operating Income as a percent of Average Net Rate Base	12.29%	N/A	6.47%	N/A	7.70%	

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	92,643	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,285,329	3
Other (Specify):		4
Total Average Proprietary Capital	1,377,972	
Net Income		
Net Income	306,484	5
Percent Return on Proprietary Capital	22.24%	

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.

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

NO CHANGE IN WRITE-OFF OF DEFERRED BOND COSTS FROM PRIOR YEAR.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

VILLAGE HAS NOT DETERMINED THE RATE OF INTEREST TO CHARGE THE WATER UTILITY.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received 1/7/03:

Dear Ms Engelke,

In response to your letter dated December 5, 2002, we offer the following comments:

1. On the 2002 PSC report (page F-4), we will show an adjustment for 2001 sewer revenues due to the sewer utility being non-regulated in October 2000.

2. The detail for accounts 145 and 233 is as follows:

Acct 145-Water & Sewer bills put on the tax roll in Dec 2002.

Acct 233-Utility portion of insurance paid by GF in 2002 \$10,182, Other misc year-end adjustments for tax equivalent, hydrant rental, reclassify receipt \$970 totaling \$11,152

3. Noted.

4. Noted.

5. Other tax rate is for Lake Neshonic Prot. Rehab District per Statement of Taxes.

Please let us know if you have any other comments or questions.

Sincerely,

James N. Olson, CPA
Tostrud & Temp, S.C.

December 5, 2002

Mr. Kenneth R. Knutson, Administrator
West Salem Joint Water and Sewer Utility
175 South Leonard Street
West Salem, WI 54669-1620

2001 Analytical Review DWCCA-6430-ELE

Dear Mr. Knutson:

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

1. By order dated October 10, 2000, the West Salem sewer utility was

FINANCIAL SECTION FOOTNOTES

deregulated. Therefore, sewer dollars should be transferred to non-utility accounts on the water utility books, or transferred off the water books entirely. In addition, for the 2000 reporting year, sewer revenues reported on the Revenues Subject to Wisconsin Remainder Assessment schedule, page F-4, should have been allocated for only the regulated portion of the year (approximately 10 months). For 2001, there were no sewer revenues subject to Wisconsin remainder assessment. Therefore, for the 2002 annual report the utility could report an adjustment on the remainder assessment schedule to take into account the revenues related to the non-regulated sewer for the period it was deregulated in 2000 and all of 2001. The adjustment would be material since the sewer revenues are in excess of \$600,000 for 2001. Please indicate what will be done so we can log our records accordingly. (In addition, the utility should no longer complete the S pages of the electronic annual report).

2. Please provide more detail (a short list, etc.) describing the amounts reported in Accounts 145 and 233, Receivables and Payables from Municipality, page F-19, described as from the water utility. In the future, please note that amounts, even like amounts grouped, greater than \$5,000 should be described fully.

3. On page W-4, an amount is reported in Account 474, described as "CHARGES FOR DAMAGES TO HYDRANT, VALVE BOXES & MANHOLE". Please note for the future that amounts received that were previously expensed should be credited to the expense account originally charged.

4. On page W-17, the 6" and 8" meters are classified as Wholesale, Interdepartmental and Utility Use. If these meters are used on a regular basis, they should be tested once a year per Wisconsin Administrative Code. If they are infrequently used they do not need to be tested annually, but please explain that in the schedule footnotes in the future.

5. On page W-7, an Other Tax Rate - Local is reported. Headnote 4 to this schedule requests a footnote explaining this tax. Please provide an explanation and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water Compliance and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

~~DIVISION OF WATER, COMPLIANCE, AND CONSUMER AFFAIRS~~

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	370,597	1
Total Sales of Water	370,597	
Other Operating Revenues		
Forfeited Discounts (470)	1,387	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,435	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,822	
Total Operating Revenues	377,419	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,900	8
Pumping Expenses (620-625)	35,703	9
Water Treatment Expenses (630-635)	7,300	10
Transmission and Distribution Expenses (640-655)	12,963	11
Customer Accounts Expenses (901-904)	0	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	37,162	14
Total Operation and Maintenance Expenses	104,028	
Other Operating Expenses		
Depreciation Expense (403)	74,830	15
Amortization Expense (404-407)	558	16
Taxes (408)	56,792	17
Total Other Operating Expenses	132,180	
Total Operating Expenses	236,208	
NET OPERATING INCOME	141,211	

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	1,266	86,872	163,987	4
Commercial	119	48,398	71,208	5
Industrial	6	9,668	11,462	6
Total Metered Sales to General Customers (461)	1,391	144,938	246,657	
Private Fire Protection Service (462)	4		1,698	7
Public Fire Protection Service (463)	1		97,473	8
Other Sales to Public Authorities (464)	11	14,861	18,242	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	5,398	6,527	12
Total Sales of Water	1,409	165,197	370,597	

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)	97,473	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)	97,473	
Forfeited Discounts (470):		
Customer late payment charges	1,387	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,387	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,621	10
Other (specify): CHARGES FOR DAMAGES TO HYDRANT, VALVE BOXES & MANHOLE	1,814	11
Total Other Water Revenues (474)	5,435	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	9,400	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,500	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	10,900	
 PUMPING EXPENSES		
Operation Labor (620)	19,274	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	13,929	7
Operation Supplies and Expenses (623)	2,500	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	35,703	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	6,800	11
Operation Supplies and Expenses (632)	500	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	7,300	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	7,604	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	900	17
Maintenance of Services (652)	900	18
Maintenance of Meters (653)	2,759	19
Maintenance of Hydrants (654)	800	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	12,963	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	0	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,510	27
Office Supplies and Expenses (921)	981	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,283	30
Property Insurance (924)	4,130	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	15,723	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	135	35
Transportation Expenses (933)	400	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	37,162	
 Total Operation and Maintenance Expenses	 104,028	

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		53,913	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,217	2
Net property tax equivalent		52,696	
Social Security		3,541	3
PSC Remainder Assessment		555	4
Other (specify): NONE			5
Total tax expense		56,792	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.259607				3
County tax rate	mills		5.456345				4
Local tax rate	mills		5.173976				5
School tax rate	mills		12.661692				6
Voc. school tax rate	mills		3.123348				7
Other tax rate - Local	mills		1.069812				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.744780				10
Less: state credit	mills		1.897202				11
Net tax rate	mills		25.847578				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.173976				14
Combined School Tax Rate	mills		15.785040				15
Other Tax Rate - Local	mills		1.069812				16
Total Local & School Tax	mills		22.028828				17
Total Tax Rate	mills		27.744780				18
Ratio of Local and School Tax to Total	dec.		0.793981				19
Total tax net of state credit	mills		25.847578				20
Net Local and School Tax Rate	mills		20.522486				21
Utility Plant, Jan. 1	\$	3,384,306	3,384,306				22
Materials & Supplies	\$	8,075	8,075				23
Subtotal	\$	3,392,381	3,392,381				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,392,381	3,392,381				26
Assessment Ratio	dec.		0.774395				27
Assessed Value	\$	2,627,043	2,627,043				28
Net Local & School Rate	mills		20.522486				29
Tax Equiv. Computed for Current Year	\$	53,913	53,913				30
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	53,913					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	21,445		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)	162,600		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	184,045	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,954		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	87,359		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,966		20
Total Pumping Plant	297,279	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	480,278	500	23
Total Water Treatment Plant	480,278	500	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,000		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)			21,445 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)			162,600 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	184,045
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			205,954 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			87,359 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,966 20
Total Pumping Plant	0	0	297,279
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			480,778 23
Total Water Treatment Plant	0	0	480,778
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			4,000 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	203,023		26
Transmission and Distribution Mains (343)	1,555,138		27
Fire Mains (344)	0		28
Services (345)	246,006	1,200	29
Meters (346)	153,197	5,863	30
Hydrants (348)	245,026	1,054	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,406,390	8,117	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	4,195		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,119		44
Other Tangible Property (399)	0		45
Total General Plant	16,314	0	
Total utility plant in service directly assignable	3,384,306	8,617	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,384,306	8,617	

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)			203,023 26
Transmission and Distribution Mains (343)			1,555,138 27
Fire Mains (344)			0 28
Services (345)			247,206 29
Meters (346)	420		158,640 30
Hydrants (348)	375		245,705 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	795	0	2,413,712
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			4,195 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			12,119 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	16,314
Total utility plant in service directly assignable	795	0	3,392,128
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	795	0	3,392,128

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	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			13,037	13,037	1
February			11,622	11,622	2
March			12,541	12,541	3
April			12,832	12,832	4
May			14,292	14,292	5
June			14,564	14,564	6
July			22,566	22,566	7
August			17,684	17,684	8
September			12,747	12,747	9
October			13,581	13,581	10
November			12,497	12,497	11
December			12,571	12,571	12
Total annual pumpage	0	0	170,534	170,534	
Less: Water sold				165,197	13
Volume pumped but not sold				5,337	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				3,086	16
Volume related to equipment/system malfunction				200	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,286	19
Volume pumped but unaccounted for				2,051	20
Percent of water lost				1%	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.)				1,330	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				174	26
Date of minimum: 8/4/2001					27
Total KWH used for pumping for the year				271,820	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)	
SOUTH MILL ST	2	525	10	712,800	Yes	1
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	2
EAST AVENUE	4	390	16	864,000	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	WELL 2	WELL 3	WELL 4	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	EAST AVENUE	2
Purpose	P	P	P	3
Destination	R	R	T	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	FAIRBANKS	5
Year Installed	1934	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	495	495	600	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1973	1975	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	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)	R		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons (actual)	750,000		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.)	0.4200		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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)	
A	S	1.000	140	0	0	0	140	1
A	S	1.250	996	0	0	0	996	2
M	S	1.250	752	0	0	0	752	3
A	T	2.000	654	0	0	0	654	4
M	T	2.000	125	0	0	0	125	5
P	T	2.000	80	0	0	0	80	6
M	T	4.000	9,645	0	0	0	9,645	7
P	T	4.000	450	0	0	0	450	8
M	D	6.000	61,613	0	0	0	61,613	9
P	D	6.000	1,990	0	0	0	1,990	10
M	D	8.000	24,275	0	0	0	24,275	11
M	D	10.000	7,141	0	0	0	7,141	12
M	D	12.000	8,882	0	0	0	8,882	13
M	D	14.000	5,406	0	0	0	5,406	14
Total Within Municipality			122,149	0	0	0	122,149	
Total Utility			122,149	0	0	0	122,149	

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	867	0	0	0	867		1
M	1.000	469	1	0	0	470	18	2
M	1.250	9	0	0	0	9		3
M	1.500	14	0	0	0	14		4
P	1.500	1	1	0	0	2		5
M	2.000	9	1	0	0	10		6
M	4.000	5	0	0	0	5		7
P	4.000	1	0	0	0	1		8
M	6.000	4	0	0	0	4		9
Total Utility		1,379	3	0	0	1,382	18	

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	1,312	24	15	0	1,321	99	1
0.750	23	0	3	0	20	3	2
1.000	41	2	0	0	43	2	3
1.500	20	1	0	0	21	1	4
2.000	6	2	0	0	8	3	5
3.000	4	1	0	0	5	1	6
4.000	6	0	0	0	6	0	7
6.000	2	0	0	0	2	0	8
8.000	1	0	0	0	1	0	9
Total:	1,415	30	18	0	1,427	109	

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	1,220	79	2	5	2	13	1,321	1
0.750	7	12	0	0	0	1	20	2
1.000	39	1	1	0	0	2	43	3
1.500	0	14	2	4	1	0	21	4
2.000	0	6	0	1	0	1	8	5
3.000	0	3	0	0	2	0	5	6
4.000	0	4	1	1	0	0	6	7
6.000	0	0	0	0	2	0	2	8
8.000	0	0	0	0	1	0	1	9
Total:	1,266	119	6	11	8	17	1,427	

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	203	1	1		203	2
Total Fire Hydrants	203	1	1	0	203	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 203
 Number of distribution system valves end of year: 390
 Number of distribution valves operated during year: 196

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

WATER SERVICES ARE PAID BY THE PROPERTY OWNER - NONE ARE PAID BY THE UTILITY.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	599,030	1
Total Sewage Operating Revenues	599,030	
Other Operating Revenues		
Forfeited Discounts (631)	2,887	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)	3,559	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	6,446	
Total Operating Revenues	605,476	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	96,872	8
Maintenance Expenses (831-834)	11,987	9
Customer Accounting & Collection Expenses (840-843)	2,131	10
Administrative and General Expenses (850-857)	42,031	11
Total Operation and Maintenance Expenses	153,021	
Other Operating Expenses		
Depreciation Expense (403)	167,652	12
Amortization Expense (404)	165	13
Taxes (408)	5,112	14
Total Other Operating Expenses	172,929	
Total Operating Expenses	325,950	
NET OPERATING INCOME	279,526	

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	1,263	86,872	351,606	5
Commercial Revenues	116	48,398	187,664	6
Industrial Revenues	6	12,780	23,269	7
Revenues from Public Authorities	11	13,161	36,491	8
Total Measured Service to General Customers (622)	1,396	161,211	599,030	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,396	161,211	599,030	

HIGH STRENGTH CONTRIBUTORS

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

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

NONE

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,887	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,887	
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):		
SLUDGE HAULING	3,559	6
Total Miscellaneous Operating Revenues (635)	3,559	
Amortization of Construction Grants (636):		
NONE		7
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	31,958	1
Power and Fuel for Pumping (821)	21,932	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	3,500	4
Phosphorous Removal Chemicals (824)	2,000	5
Sludge Conditioning Chemicals (825)	3,500	6
Other Chemicals for Sewage Treatment (826)	7,656	7
Other Operating Supplies and Expenses (827)	25,826	8
Transportation Expenses (828)	500	9
Rents (829)		10
Total Operation Expenses	96,872	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	239	11
Maintenance of Collection System Pumping Equipment (832)	1,500	12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,498	13
Maintenance of General Plant Structures and Equipment (834)	4,750	14
Total Maintenance Expenses	11,987	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	1,031	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,100	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	2,131	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	11,700	19
Office Supplies and Expenses (851)	636	20
Outside Services Employed (852)	8,416	21
Insurance Expense (853)	5,152	22
Employees Pensions and Benefits (854)	12,506	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	3,621	25
Rents (857)		26
Total Administrative and General Expenses	42,031	
 Total Operation and Maintenance Expenses	 153,021	

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		3,340	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,217	2
PSC Remainder Assessment		555	3
Other (specify): NONE			4
Total tax expense		<u>5,112</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	135,270	1,050	6
Collecting Mains and Accessories (313)	772,354		7
Interceptor Mains and Accessories (314)	291,788		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,199,412	1,050	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	42,500		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	42,500	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	5,040		17
Structures and Improvements (331)	3,344,004		18
Preliminary Treatment Equipment (332)	131,859		19
Primary Treatment Equipment (333)	174,568		20
Secondary Treatment Equipment (334)	133,010		21
Advanced Treatment Equipment (335)	100,956		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	444,603		24
Plant Site Piping (338)	450,306		25
Flow Metering and Monitoring Equipment (339)	136,931		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			136,320 6
Collecting Mains and Accessories (313)			772,354 7
Interceptor Mains and Accessories (314)			291,788 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	1,200,462
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			42,500 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	42,500
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			5,040 17
Structures and Improvements (331)			3,344,004 18
Preliminary Treatment Equipment (332)			131,859 19
Primary Treatment Equipment (333)			174,568 20
Secondary Treatment Equipment (334)			133,010 21
Advanced Treatment Equipment (335)			100,956 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			444,603 24
Plant Site Piping (338)			450,306 25
Flow Metering and Monitoring Equipment (339)			136,931 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 \$50,000 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)	53,321		28
Total Treatment and Disposal Plant	4,974,598	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	18,615		31
Computer Equipment (372.1)	10,402		32
Transportation Equipment (373)	22,355		33
Other General Equipment (379)	29,334	1,510	34
Other Tangible Property (390)	0		35
Total General Plant	80,706	1,510	
Total utility plant in service directly assignable	6,297,216	2,560	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	6,297,216	2,560	

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)			53,321 28
Total Treatment and Disposal Plant	0	0	4,974,598
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			18,615 31
Computer Equipment (372.1)			10,402 32
Transportation Equipment (373)			22,355 33
Other General Equipment (379)			30,844 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	82,216
Total utility plant in service directly assignable	0	0	6,299,776
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	6,299,776

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	4.000	1,222	3	0	0	1,225	12	1
Sewer	6.000	155	0	0	0	155		2
Total Utility		1,377	3	0	0	1,380	12	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	678	0	0	0	678	1
6.000	9,573	0	0	0	9,573	2
8.000	63,983	0	0	0	63,983	3
10.000	11,278	0	0	0	11,278	4
12.000	10,192	0	0	0	10,192	5
15.000	2,956	0	0	0	2,956	6
18.000	2,287	0	0	0	2,287	7
21.000	834	0	0	0	834	8
24.000	1,353	0	0	0	1,353	9
Total Utility	103,134	0	0	0	103,134	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

ALL SEWER SERVICES ADDED WERE PAID BY THE PROPERTY OWNERS.
