



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Principal Office: 10549 S KANSAS AVE
P.O. BOX 969
HAYWARD, WI 54843

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: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Utility Address: 10549 S KANSAS AVE

P.O. BOX 969

HAYWARD, WI 54843

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LUCILLE A GUNTHER

Title: CITY CLERK TREASURER

Office Address:

10549 KANSAS AVE.

P.O. BOX 969

HAYWARD, WI 54843

Telephone: (715) 634 - 2311

Fax Number: (715) 634 - 5392

E-mail Address: CTYCLERK@CHEQNET.NET

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: WILLIAM L SWINTKOWSKI

Title: CHAIRPERSON

Office Address:

10686 BEAL AVENUE

HAYWARD, WI 54843

Telephone: (715) 634 - 2311

Fax Number: (715) 634 - 5392

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: ANDERSON HAGER & MOE, S.C.
P.O. BOX 986
HAYWARD, WI 54843

Telephone: (715) 634 - 2653

Fax Number: (715) 634 - 2456

E-mail Address: mhager@ahmcpa.com

Date of most recent audit report: 6/11/2001

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

Names and titles of utility management including manager or superintendent:

Name: MR JOHN C METCALF

Title: PUBLIC WORKS DIRECTOR

Office Address:

10215N METCALF RD
HAYWARD, WI 54843

Telephone: (715) 634 - 4612

Fax Number: (715) 634 - 5868

E-mail Address:

Name: MRS. LUCILLE A GUNTHER

Title: SUPERINTENDENT

Office Address:

10549 KANSAS AVE.
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 2311

Fax Number: (715) 634 - 5392

E-mail Address: CTYCLERK@CHEQNET.NET

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR PERRY B SWENSON
- MR WILLIAM L SWINTKOWSKI
- MR ALLEN VOIGHT

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: 9/5/1990

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)	569,572	549,211	1
Operating Expenses:			
Operation and Maintenance Expense (401)	455,989	343,399	2
Depreciation Expense (403)	160,541	159,047	3
Amortization Expense (404)	0	7,933	4
Taxes (408)	60,485	55,959	5
Total Operating Expenses	677,015	566,338	
Net Operating Income	(107,443)	(17,127)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(107,443)	(17,127)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,789	1,431	7
Nonoperating Rental Income (418)	6,600	7,400	8
Interest and Dividend Income (419)	12,176	16,033	9
Miscellaneous Nonoperating Income (421)	75	45	10
Total Other Income	21,640	24,909	
Total Income	(85,803)	7,782	
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	(85,803)	7,782	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,567	30,715	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	26,567	30,715	
Net Income	(112,370)	(22,933)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	163,180	186,113	19
Balance Transferred from Income (433)	(112,370)	(22,933)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	50,810	163,180	

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):		
TOWER RENTAL	6,600	3
Total (Acct. 418):	6,600	
Interest and Dividend Income (419):		
SPECIAL ASSESSMENTS	4,673	4
CHECKING AND SAVINGS INTEREST	2,916	5
INTEREST ON SPECIAL ACCOUNTS	4,587	6
Total (Acct. 419):	12,176	
Miscellaneous Nonoperating Income (421):		
BAD CHECK CHARGES	75	7
Total (Acct. 421):	75	
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)	865		2,482		3,347	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	242		316		558	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	242	0	316	0	558	
Net income (or loss)	623	0	2,166	0	2,789	

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	286,383	0	283,189	0	569,572	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.)	1,784				1,784	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	17		14		31	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	284,582	0	283,175	0	567,757	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,355,097	7,235,145	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,178,349	2,078,056	2
Net Utility Plant	5,176,748	5,157,089	
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)	58,940	60,057	6
Special Funds (125)	84,938	77,832	7
Total Other Property and Investments	143,878	137,889	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	16,484	137,602	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	78,089	83,997	10
Customer Accounts Receivable (142)	132,849	120,142	11
Other Accounts Receivable (143)	1,592	6,148	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	87,287	78,119	14
Materials and Supplies (150)	13,322	15,040	15
Prepayments (165)	2,562	2,174	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	332,185	443,222	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,652,811	5,738,200	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,483,339	1,483,339	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	50,810	163,180	23
Total Proprietary Capital	1,534,149	1,646,519	
LONG-TERM DEBT			
Bonds (221)	11,985	12,735	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	466,871	545,644	26
Total Long-Term Debt	478,856	558,379	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,752	9,373	28
Payables to Municipality (233)	166,416	143,916	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	47,737	91,255	31
Interest Accrued (237)	16,510	19,868	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	244,415	264,412	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,395,391	3,268,890	38
Total Liabilities and Other Credits	5,652,811	5,738,200	

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)	2,934,798	4,333,508	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)	56,546	30,245			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,991,344	4,363,753	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	577,260	1,601,089	0	0	9
Total Accumulated Provision	577,260	1,601,089	0	0	
Net Utility Plant	2,414,084	2,762,664	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	551,720	1,526,336			2,078,056	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,329	104,212			160,541	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,034	(2,034)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,245				3,245	10
Other credits (specify):						11
					0	12
Total credits	61,608	102,178	0	0	163,786	13
Debits during year						14
Book cost of plant retired	36,068	27,425			63,493	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	36,068	27,425	0	0	63,493	19
Balance End of Year	577,260	1,601,089	0	0	2,178,349	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,909	8,917
Sewer utility	5,413	6,123
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	13,322	15,040

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,483,339	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,483,339</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)	
B BOND SPECIAL ASSESSMENT 1994B	01/28/1994	11/30/2033	5.13%	5,886	1
B BOND SPECIAL ASSESSMENT 1994A	01/28/1994	11/30/2033	5.13%	6,099	2
Total Bonds (Account 221):				11,985	

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)					
BOND REFINANCE-WATER EXTENSION	11/01/2000	11/30/2010	5.95%	29,692	1
ENGINEER FEES	01/06/1993	01/20/2003	5.25%	13,824	2
NEW RESERVOIR/WELL #6	06/01/1999	06/25/2009	5.25%	163,969	3
RIVER CROSSING	06/23/1999	02/25/2009	5.25%	199,899	4
SEWAGE TREATMENT	09/24/1993	09/24/2003	5.25%	14,000	5
WATERWELL SYSTEM	11/06/1992	11/04/2002	5.25%	3,500	6
WORKING CAPITAL	11/17/1992	11/17/2002	5.25%	2,844	7
BOND REFINANCE-SEWER EXTENSION	11/01/2000	11/30/2010	5.95%	39,143	8
Total for Account 224				466,871	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	91,255	1
Accruals:		
Charged water department expense	52,788	2
Charged electric department expense		3
Charged sewer department expense	7,697	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>60,485</u>	
Taxes paid during year:		
County, state and local taxes	91,255	6
Social Security taxes	12,092	7
PSC Remainder Assessment	656	8
Other (explain):		
NONE		9
Total payments and other debits	<u>104,003</u>	
Balance end of year	<u><u>47,737</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)					
SPECIAL ASSESS B BOND 1994A	0			0	1
SPECIAL ASSESSMENT B BOND 1994B	0			0	2
SPECIAL ASSESSMENT B BOND 1994A	29	324	331	22	3
SP ASSESS B BOND 1994B	28	315	322	21	4
Subtotal	57	639	653	43	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WORKING CAPITAL & ENG FEES	103	568	632	39	6
WATER WELL SYSTEM	284	1,004	1,138	150	7
SEWAGE TREATMENT	297	985	1,097	185	8
RIVER CROSSING	10,116	10,490	11,903	8,703	9
NEW WATER RESERVOIR	8,260	8,599	9,720	7,139	10
REFINANCE WATER & SEWER BONDS	751	4,282	4,782	251	11
Subtotal	19,811	25,928	29,272	16,467	
Notes Payable (231)					
NEW WATER RESERVOIR	0			0	12
Subtotal	0	0	0	0	
Total	19,868	26,567	29,925	16,510	

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	932,814	0	0	2,336,076	0	3,268,890	1
Add credits during year:							
For Services	5,503			5,657		11,160	2
For Mains	84,317			31,024		115,341	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,022,634	0	0	2,372,757	0	3,395,391	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	171,900			1,508,477		1,680,377	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):		
BARRON ELECTRIC CAPITAL CREDITS	58,940	2
Total (Acct. 124):	58,940	
Special Funds (125):		
EQUIPMENT REPLACEMENT RESERVE FUND	84,938	3
Total (Acct. 125):	84,938	
Notes Receivable (141):		
CUSTOMER SPECIAL ASSESSMENTS	78,089	4
Total (Acct. 141):	78,089	
Customer Accounts Receivable (142):		
Water	54,376	5
Electric		6
Sewer (Regulated)	78,473	7
Other (specify):		
NONE		8
Total (Acct. 142):	132,849	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	236	10
Other (specify):		
INTEREST RECEIVABLES	1,356	11
Total (Acct. 143):	1,592	
Receivables from Municipality (145):		
2001 HYDRANT RENTAL	86,890	12
2001 TAX ROLL AMOUNT	397	13
Total (Acct. 145):	87,287	
Prepayments (165):		
PREPAID INSURANCE	2,562	14
Total (Acct. 165):	2,562	
Extraordinary Property Losses (182):		
NONE		15
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)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYROLL AND FRINGE BENEFITS ADVANCED BY CITY	49,185	17
2001 INSURANCE PAYMENTS PAID BY CITY	7,782	18
2001 DEBT PAYMENTS PAID BY CITY	109,449	19
Total (Acct. 233):	166,416	
Other Deferred Credits (253):		
NONE		20
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	2,896,077	0	4,324,935	0	7,221,012	1
Materials and Supplies	8,413	0	5,768	0	14,181	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	564,490	0	1,563,712	0	2,128,202	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	977,724	0	2,354,416	0	3,332,140	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,362,276	0	412,575	0	1,774,851	
Net Operating Income	5,334	0	(112,777)	0	(107,443)	8
Net Operating Income as a percent of Average Net Rate Base						
	0.39%	N/A	-27.33%	N/A	-6.05%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,483,339	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	106,995	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,590,334	
Net Income		
Net Income	(112,370)	5
 Percent Return on Proprietary Capital	 -7.07%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

EXTENDED MAIN TO WAL-MART PROPERTY ON HWY 77 EAST.

4. Estimated changes in revenues due to rate changes.

RATE INCREASE EFFECTIVE OCTOBER, 2001.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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

From: Leege, Peter PSC
Sent: Thursday, July 25, 2002 10:44 AM
To: 'CTYCLERK@CHEQNET.NET'
Subject: Review letter for # 2500, Hayward Waterworks

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 at this time, only the following comment.

Please note that in the future the tower rental, currently reported in Account 418, Nonoperating Rental Income on page F-2, should be reported in Account 474, Other Water Revenues on page W-4.

Thank you for your efforts in preparing your 2001 annual report. We are closing the review of your 2001 annual report. However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews. 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

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	282,081	1
Total Sales of Water	282,081	
Other Operating Revenues		
Forfeited Discounts (470)	1,061	2
Other Water Revenues (474)	3,241	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,302	
Total Operating Revenues	286,383	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	99,445	5
General Operating Expenses (680-690)	72,487	6
Total Operation and Maintenance Expenses	171,932	
Other Operating Expenses		
Depreciation Expense (403)	56,329	7
Amortization Expense (404)		8
Taxes (408)	52,788	9
Total Other Operating Expenses	109,117	
Total Operating Expenses	281,049	
NET OPERATING INCOME	5,334	

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	663	30,768	78,171	4
Commercial	304	49,834	84,472	5
Industrial	3	23,645	16,406	6
Total Metered Sales to General Customers (461)	970	104,247	179,049	
Private Fire Protection Service (462)	21		6,112	7
Public Fire Protection Service (463)	1		86,890	8
Other Sales to Public Authorities (464)	22	5,357	10,030	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,014	109,604	282,081	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	86,890	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	86,890	
Forfeited Discounts (470):		
Customer late payment charges	1,061	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,061	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,784	7
Other (specify): WATER RECONNECTIONS	1,457	8
Total Other Water Revenues (474)	3,241	
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)	28,857	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	18,908	3
Chemicals (630)	23,577	4
Supplies and Expenses (640)	52	5
Repairs of Water Plant (650)	26,538	6
Transportation Expenses (660)	1,513	7
Total Plant Operation and Maintenance Expenses	99,445	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	33,979	8
Office Supplies and Expenses (681)	4,172	9
Outside Services Employed (682)	7,670	10
Insurance Expense (684)	3,697	11
Employees Pensions and Benefits (686)	19,265	12
Regulatory Commission Expenses (688)	2,157	13
Miscellaneous General Expenses (689)	1,530	14
Uncollectible Accounts (690)	17	15
Total General Operating Expenses	72,487	
 Total Operation and Maintenance Expenses	171,932	

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		47,737	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 VALUE OF METERS	575	2
Net property tax equivalent		47,162	
Social Security	GROSS PAYROLL	5,297	3
PSC Remainder Assessment	OPERATING REVENUES	329	4
Other (specify): NONE			5
Total tax expense		<u>52,788</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			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221452				3
County tax rate	mills		3.973625				4
Local tax rate	mills		9.259841				5
School tax rate	mills		8.375812				6
Voc. school tax rate	mills		1.439020				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.269750				10
Less: state credit	mills		1.192061				11
Net tax rate	mills		22.077689				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.259841				14
Combined School Tax Rate	mills		9.814832				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.074673				17
Total Tax Rate	mills		23.269750				18
Ratio of Local and School Tax to Total	dec.		0.819720				19
Total tax net of state credit	mills		22.077689				20
Net Local and School Tax Rate	mills		18.097517				21
Utility Plant, Jan. 1	\$	2,911,900	2,911,900				22
Materials & Supplies	\$	8,918	8,918				23
Subtotal	\$	2,920,818	2,920,818				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,920,818	2,920,818				26
Assessment Ratio	dec.		0.903100				27
Assessed Value	\$	2,637,791	2,637,791				28
Net Local & School Rate	mills		18.097517				29
Tax Equiv. Computed for Current Year	\$	47,737	47,737				30
Tax Equivalent per 1994 PSC Report	\$	41,056					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	47,737					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,466		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)	198,671		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,879		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	221,016	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	75,208		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,146		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,633		20
Total Pumping Plant	117,987	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	23,418	3,956	23
Total Water Treatment Plant	23,418	3,956	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,322		24
Structures and Improvements (341)	2,015		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,466 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)			198,671 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			20,879 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	221,016
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			75,208 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			39,146 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,633 20
Total Pumping Plant	0	0	117,987
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			27,374 23
Total Water Treatment Plant	0	0	27,374
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			13,322 24
Structures and Improvements (341)			2,015 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)	414,857		26
Transmission and Distribution Mains (343)	1,515,564	71,593	27
Fire Mains (344)	0		28
Services (345)	231,072	5,573	29
Meters (346)	70,418	14,387	30
Hydrants (348)	161,327	15,136	31
Other Transmission and Distribution Plant (349)	1,370		32
Total Transmission and Distribution Plant	2,409,945	106,689	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,259		35
Computer Equipment (372.1)	6,276	1,403	36
Transportation Equipment (373)	9,665	1,462	37
Other General Equipment (379)	67,790		38
Other Tangible Property (390)	0		39
Total General Plant	84,990	2,865	
Total utility plant in service directly assignable	2,857,356	113,510	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,857,356	113,510	

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)			414,857 26
Transmission and Distribution Mains (343)			1,587,157 27
Fire Mains (344)			0 28
Services (345)			236,645 29
Meters (346)	7,343		77,462 30
Hydrants (348)	1,300		175,163 31
Other Transmission and Distribution Plant (349)			1,370 32
Total Transmission and Distribution Plant	8,643	0	2,507,991
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,259 35
Computer Equipment (372.1)			7,679 36
Transportation Equipment (373)	0		11,127 37
Other General Equipment (379)	27,425		40,365 38
Other Tangible Property (390)			0 39
Total General Plant	27,425	0	60,430
Total utility plant in service directly assignable	36,068	0	2,934,798
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	36,068	0	2,934,798

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			10,234	10,234	1
February			8,974	8,974	2
March			10,567	10,567	3
April			9,240	9,240	4
May			10,914	10,914	5
June			11,354	11,354	6
July			13,698	13,698	7
August			13,790	13,790	8
September			11,196	11,196	9
October			10,571	10,571	10
November			8,495	8,495	11
December			8,738	8,738	12
Total annual pumpage	0	0	127,771	127,771	
Less: Water sold				109,604	13
Volume pumped but not sold				18,167	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				1,316	16
Volume related to equipment/system malfunction				130	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,446	19
Volume pumped but unaccounted for				16,721	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: N/A					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				703	23
Date of maximum: 10/24/2001					24
Cause of maximum: Tower tank had been emptied for inspection. When refilling, pump malfunction and tower overflowed					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				132	26
Date of minimum: 11/8/2001					27
Total KWH used for pumping for the year				297,188	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)	
BAY STREET	1	365	12	430,000	Yes	1
BAY STREET BACK UP	2	330	6	430,000	No	2
JOHNSON STREET	3	44	6	720,000	Yes	3
LEIN ROAD	6	1,147	8	144,000	Yes	4

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	DEEP 1	DEEP 2	DEEP 3	1
Location	BAY STREET	BAY STREET	JOHNSON STREET	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	FM	JOHNSTON	5
Year Installed	1915	1964	1979	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	300	400	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	FAIRBANKS MORSE	US ELECTRICAL	9 10
Year Installed	1915	1964	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	25	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	L			14
Location	LEIN ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AIRMOTOR			18
Year Installed	1999			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	110			21
Pump Motor or Standby Engine Mfr	FRANKLIN			22 23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	15			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1915	1971	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	5
Elevation difference in feet (See Headnote 3.)	120	120	53	6
Total capacity in gallons (actual)	50,600	150,000	510,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			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.)	1.0000			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	D	4.000	6,638	0	0	0	6,638	1
M	D	4.000	7,158	0	0	0	7,158	2
P	D	4.000	39	0	0	0	39	3
A	D	6.000	21,575	0	0	0	21,575	4
M	D	6.000	7,112	0	0	0	7,112	5
P	D	6.000	16,620	120	0	0	16,740	6
A	D	8.000	2,380	0	0	0	2,380	7
M	D	8.000	1,610	0	0	0	1,610	8
P	D	8.000	21,862	1,765	0	0	23,627	9
P	S	8.000	1,110	0	0	0	1,110	10
A	D	10.000	9,714	0	0	0	9,714	11
M	D	10.000	377	0	0	0	377	12
M	T	10.000	100	0	0	0	100	13
P	D	10.000	25,936	0	0	0	25,936	14
A	D	12.000	1,574	0	0	0	1,574	15
P	D	12.000	1,002	1,630	0	0	2,632	16
P	T	12.000	2,480	0	0	0	2,480	17
Total Within Municipality			127,287	3,515	0	0	130,802	
Total Utility			127,287	3,515	0	0	130,802	

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	0.625	595	0	0	0	595	114	1
M	0.750	99	0	0	0	99	14	2
M	1.000	392	3	0	0	395	66	3
M	1.250	11	1	0	0	12		4
M	1.500	23	0	0	0	23	3	5
M	2.000	30	2	0	0	32	2	6
M	2.500	1	0	0	0	1		7
M	3.000	3	0	0	0	3		8
P	4.000	5	0	0	0	5		9
P	6.000	3	0	0	0	3		10
P	8.000	1	0	0	0	1		11
Total Utility		1,163	6	0	0	1,169	199	

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	921	30	71	0	880	140	1
0.750	25	0	0	0	25	5	2
1.000	61	2	0	0	63	13	3
1.250	5	0	0	0	5	1	4
1.500	28	2	2	0	28	5	5
2.000	22	3	3	0	22	7	6
3.000	6	1	1	0	6	0	7
4.000	2	0	0	0	2	1	8
6.000	2	1	0	0	3	2	9
Total:	1,072	39	77	0	1,034	174	

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	593	252	2	2	0	31	880	1
0.750	6	17	0	0	0	2	25	2
1.000	5	44	1	7	0	6	63	3
1.250	0	5	0	0	0	0	5	4
1.500	4	19	2	2	0	1	28	5
2.000	0	15	2	4	0	1	22	6
3.000	0	3	0	3	0	0	6	7
4.000	0	0	1	1	0	0	2	8
6.000	0	2	0	1	0	0	3	9
Total:	608	357	8	20	0	41	1,034	

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	247	8	2		253	2
Total Fire Hydrants	247	8	2	0	253	
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: 253
 Number of distribution system valves end of year: 587
 Number of distribution valves operated during year: 36

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct #600 Main Street project. Street surfacing was removed. While oper maint. was done on old system including manhole covers to avoid future need to dig up new surfacing. Two additional employees added to department. Allowed for additional change over and testing of meters.

Acct #650 Transmission & Dist.: Main Street project \$6,426, St. Joseph's Church \$837, Bonnies Florist \$1,393, Lindholm Drive \$3,538.
Meters \$2,477
Hydrants \$3,953

Acct #688 PSC fees for rate increase application \$2,157.

Water Utility Plant in Service (Page W-08)

Acct 332 - Water Treatment Equipment - Purchase scales for \$3,956
Acct 343 - Transmission & Dist. Mains - 3,515 feet of Main added at cost of \$71,593. Cost paid by property owner.
Acct 372.1 - Computer Equipment - 1/2 cost 2 computers and software \$1,403
Acct 379 - Other Equipment - 1/4 cost pressure washer \$1,462. Remove 1/2 cost backhoe no longer owned by utility at cost of \$27,425.
Considered completely depreciated.

Water Mains (Page W-15)

Water Mains - Mains added during the year were funded from Contribution in Aid of Construction. There were no special assessments.

Water Services (Page W-16)

Water Services - Water Services added during the year were funded from Contribution in Aid of Construction. There were no special assessments.

Hydrants and Distribution System Valves (Page W-18)

Hydrant and Dist. System Valves. Number of distribution valves operated during the year was less than 50%. Manpower was insufficient in 2001. Additional being tested in 2002.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	281,687	1
Total Sewage Operating Revenues	281,687	
Other Operating Revenues		
Forfeited Discounts (631)	1,502	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)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,502	
Total Operating Revenues	283,189	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	112,931	8
Maintenance Expenses (831-834)	81,885	9
Customer Accounting & Collection Expenses (840-843)	19,696	10
Administrative and General Expenses (850-857)	69,545	11
Total Operation and Maintenance Expenses	284,057	
Other Operating Expenses		
Depreciation Expense (403)	104,212	12
Amortization Expense (404)		13
Taxes (408)	7,697	14
Total Other Operating Expenses	111,909	
Total Operating Expenses	395,966	
NET OPERATING INCOME	(112,777)	

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	20	960	3,135	1
Commercial Revenues	1	48	204	2
Industrial Revenues				3
Revenues from Public Authorities	2	96	331	4
Total Flat Rate Service to General Customers (621)	23	1,104	3,670	
Measured Service to General Customers (622)				
Residential Revenues	670	30,245	98,827	5
Commercial Revenues	306	55,671	160,324	6
Industrial Revenues	3	1,144	3,060	7
Revenues from Public Authorities	20	5,357	15,806	8
Total Measured Service to General Customers (622)	999	92,417	278,017	
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	1,022	93,521	281,687	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,502	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,502	
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):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	44,620	1
Power and Fuel for Pumping (821)	14,507	2
Power and Fuel for Aeration Equipment (822)	42,698	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	9,343	8
Transportation Expenses (828)	1,763	9
Rents (829)		10
Total Operation Expenses	112,931	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	48,699	11
Maintenance of Collection System Pumping Equipment (832)	298	12
Maintenance of Treatment and Disposal Plant Equipment (833)	26,995	13
Maintenance of General Plant Structures and Equipment (834)	5,893	14
Total Maintenance Expenses	81,885	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	10,034	15
Flat Rate Inspections (841)		16
Meter Reading (842)	9,648	17
Uncollectible Accounts (843)	14	18
Total Customer Accounting & Collection Expenses	19,696	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	19,851	19
Office Supplies and Expenses (851)	5,079	20
Outside Services Employed (852)	10,668	21
Insurance Expense (853)	4,197	22
Employees Pensions and Benefits (854)	24,685	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	2,200	24
Miscellaneous General Expenses (856)	2,865	25
Rents (857)		26
Total Administrative and General Expenses	69,545	
 Total Operation and Maintenance Expenses	 284,057	

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	GROSS PAYROLL	6,795	1
Local and School Tax Equivalent on Meters Charged by Water Department		575	2
PSC Remainder Assessment	OPERATING REVENUES	327	3
Other (specify): NONE			4
Total tax expense		<u>7,697</u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	13,135		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	191,082	6,837	6
Collecting Mains and Accessories (313)	1,608,170	31,024	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	409,250		9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,221,637	37,861	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	9,878		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	378,451		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	388,329	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	68,208		17
Structures and Improvements (331)	413,043		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	316,859	3,844	20
Secondary Treatment Equipment (334)	536,995		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	5,990		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	149,399		25
Flow Metering and Monitoring Equipment (339)	56,636		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)			13,135	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			197,919	6
Collecting Mains and Accessories (313)			1,639,194	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			409,250	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	2,259,498	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			9,878	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			378,451	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	388,329	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			68,208	17
Structures and Improvements (331)			413,043	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			320,703	20
Secondary Treatment Equipment (334)			536,995	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			5,990	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			149,399	25
Flow Metering and Monitoring Equipment (339)			56,636	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	49,606		28
Total Treatment and Disposal Plant	1,596,736	3,844	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	1,259		31
Computer Equipment (372.1)	6,276	1,403	32
Transportation Equipment (373)	9,666		33
Other General Equipment (379)	92,459	1,463	34
Other Tangible Property (390)	0		35
Total General Plant	109,660	2,866	
Total utility plant in service directly assignable	4,316,362	44,571	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,316,362	44,571	

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)			49,606 28
Total Treatment and Disposal Plant	0	0	1,600,580
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			1,259 31
Computer Equipment (372.1)			7,679 32
Transportation Equipment (373)			9,666 33
Other General Equipment (379)	27,425		66,497 34
Other Tangible Property (390)			0 35
Total General Plant	27,425	0	85,101
Total utility plant in service directly assignable	27,425	0	4,333,508
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	27,425	0	4,333,508

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	2	0	0	0	2		1
Sewer	4.000	999	2	0	0	1,001	58	2
Sewer	6.000	49	1	0	0	50	0	3
Sewer	8.000	4	0	0	0	4	0	4
Total Utility		1,054	3	0	0	1,057	58	

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	7,512	0	0	0	7,512	1
6.000	16,446	0	0	0	16,446	2
8.000	82,764	1,300	0	0	84,064	3
10.000	13,240	0	0	0	13,240	4
12.000	11,024	0	0	0	11,024	5
15.000	175	0	0	0	175	6
18.000	1,848	0	0	0	1,848	7
24.000	538	0	0	0	538	8
Total Utility	133,547	1,300	0	0	134,847	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

#820 Two additional employees added, which allowed for maintenance items to be completed which had been on a waiting list, as well as some major items which required repair. Major repair/maintenance projects were manhole restoration on Main Street, problem area on 4th Street, aerators at treatment plant replaced, 15 spray guns replaced on spray irrigation system.

#827 Lab Testing Fees: \$10,908 in 2000 but only \$6,338 in 2001.

#831 Manhole restoration \$27,418, Greg Schultz for 4th Street problem \$4,192, Great Lakes Pile Service to Jet & Vactor lines \$1,103, Monarch Paving to resurface after repairs \$8,334.

#832 Less than normal problems with lift stations in 2001.

#855 Rate increase request and hearing, PSC assessment \$2,200.

#833 Aerator repairs \$8,372, Blower repair \$4,721, \$15 Spray guns \$10,597

#851 Training for new wastewater operator \$2,442

#851 Legal fees for hospital issue \$2,958

Sewer Utility Plant in Service (Page S-07)

Acct #313 Collecting Mains - 1,300 feet added in 2001 at a cost of \$31,024.

Acct #333 Primary Treatment Equip. - 5 aerators installed at cost of \$3,844.

Acct 372.1 Computers - 1/2 cost of 2 computers and software at cost of \$1,40

Acct #379 Other General Equipment - 1/4 cost of Pressure Washer at cost of \$1,463. Remove 1/2 of backhoe at cost of \$27,425, considered fully depreciated.

Sewer Services (Page S-09)

Sewer Services were funded from Contribution in Aid of Construction. There were no Special Assessments.

Sewer Mains (Page S-10)

Sewer Mains added were funded from Contribution in Aid of Construction. There were no Special Assessments.
