



3015 (02-09-04)

ANNUAL REPORT

OF

Name: IRON RIVER SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 98
IRON RIVER, WI 54847

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: IRON RIVER SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 98
IRON RIVER, WI 54847

When was utility organized? 4/1/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LAUREEN MODEEN

Title: BOOK KEEPER

Office Address: IRON RIVER SANITARY DISTRICT #1
P.O. BOX 98
IRON RIVER, WI 54847

Telephone: (715) 372 - 4710

Fax Number: (715) 372 - 4857

E-mail Address: irsanitary@baysat.net

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

Name: DANIEL L. THOLE, CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

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

Name: MR HARVEY ANDERSON

Title: COMMISSION PRESIDENT

Office Address:
P.O. BOX 98
IRON RIVER, WI 54847

Telephone: (715) 372 - 4710

Fax Number: (715) 372 - 4857

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DALTON COLLINS

Title: COMMISSION TREASURER

Office Address: IRON RIVER SANITARY DISTRICT #1
P.O. BOX 98
IRON RIVER, WI 54847

Telephone: (715) 372 - 4710

Fax Number:

E-mail Address:

Name: MS GAIL STOUFFER

Title: COMMISSION SECRETARY

Office Address: IRON RIVER SANITARY DISTRICT
P.O. BOX 98
IRON RIVER, WI 54847

Telephone: (715) 372 - 4710

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR HARVEY D ANDERSON, PRESIDENT
- MR DALTON COLLINS, TREASURER
- MS GAIL STOUFFER, SECRETARY

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?NO

Date of Ordinance:

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

Provide the following information regarding the provider(s) of contract services:

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:

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	68,024	70,855	1
Operating Expenses:			
Operation and Maintenance Expense (401)	59,152	59,663	2
Depreciation Expense (403)	41,130	23,646	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,471	2,240	5
Total Operating Expenses	102,753	85,549	
Net Operating Income	(34,729)	(14,694)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(34,729)	(14,694)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,269	2,690	9
Miscellaneous Nonoperating Income (421)	13,946	10,620	10
Total Other Income	16,215	13,310	
Total Income	(18,514)	(1,384)	
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	(18,514)	(1,384)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	45,939	36,451	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	12,278		18
Total Interest Charges	33,661	36,451	
Net Income	(52,175)	(37,835)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(102,759)	(64,924)	19
Balance Transferred from Income (433)	(52,175)	(37,835)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	13,903	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)	(168,837)	(102,759)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE.		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	2,269	4
Total (Acct. 419):	2,269	
Miscellaneous Nonoperating Income (421):		
SEWER DEPARTMENT NET INCOME	13,946	5
Total (Acct. 421):	13,946	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
OVERSTATEMENT OF PRIOR YEARS INCOME	13,903	9
Total (Acct. 435)--Debit:	13,903	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	68,024	0	0	0	68,024	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	68,024	0	0	0	68,024	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,588,577	1,025,227	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	354,716	313,046	2
Net Utility Plant	2,233,861	712,181	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,370,708	1,370,708	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	424,805	393,178	4
Net Nonutility Property	945,903	977,530	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	95,299	74,316	7
Total Other Property and Investments	1,041,202	1,051,846	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	658	3,706	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,439	13,264	11
Other Accounts Receivable (143)	7,401	25,939	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	4,889	8,726	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	18,387	51,635	
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	3,293,450	1,815,662	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(168,837)	(102,759)	23
Total Proprietary Capital	(168,837)	(102,759)	
LONG-TERM DEBT			
Bonds (221)	1,599,892	853,945	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,599,892	853,945	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	281,669	284	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	1,409	31
Interest Accrued (237)	15,176	9,509	32
Other Current and Accrued Liabilities (238)	2,276	0	33
Total Current and Accrued Liabilities	299,121	11,202	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,563,274	1,053,274	38
Total Liabilities and Other Credits	3,293,450	1,815,662	

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)	2,588,577	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,588,577	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	354,716	0	0	0	9
Total Accumulated Provision	354,716	0	0	0	
Net Utility Plant	2,233,861	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	313,046				313,046	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,130				41,130	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	645				645	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	41,775	0	0	0	41,775	13
Debits during year						14
Book cost of plant retired	105				105	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	105	0	0	0	105	19
Balance End of Year	354,716	0	0	0	354,716	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.32%					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	1,370,708			1,370,708	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,370,708	0	0	1,370,708	
Less accum. prov. depr. & amort. (122)	393,178	31,627		424,805	3
Net Nonutility Property	977,530	(31,627)	0	945,903	

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	4,150	8,726
Sewer utility	739	0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	4,889	8,726

**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	0 1
Changes during year (explain):	
NONE.	2
Balance end of year	<u><u>0</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)	
FHA WATER	08/04/1988	08/04/2028	5.75%	264,300	1
CLEAN WATER FUND SEWER	09/23/1995	09/23/2015	3.23%	554,592	2
RURAL DEVELOPMENT WATER	10/28/2001	10/28/2039	4.50%	781,000	3
Total Bonds (Account 221):				1,599,892	

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,409	1
Accruals:		
Charged water department expense	2,471	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,471</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,781	7
PSC Remainder Assessment	99	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,880</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)					
FHA WATER	6,356	15,409	15,433	6,332	1
CLEAN WATER FUND-SEWER	3,153	18,252	18,419	2,986	2
RURAL DEVELOPMENT WATER INTERM		6,420	6,420	0	3
RURAL DEVELOPMENT WATER		5,858	0	5,858	4
Subtotal	9,509	45,939	40,272	15,176	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	9,509	45,939	40,272	15,176	

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	580,074	0	0	473,200	0	1,053,274	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
USDA CONSTRUCTION GRANT	510,000					510,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,090,074	0	0	473,200	0	1,563,274	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	510,000					510,000	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER CONSTRUCTION FUNDS	8,007	3
WATER BOND REDEMPTION FUNDS	40,151	4
WATER DEPRECIATION FUND	18,183	5
SEWER BOND REDEMPTION FUND	26,455	6
SEWER DEPRECIATION FUND	2,503	7
Total (Acct. 125):	95,299	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,439	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	5,439	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,401	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	7,401	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,806,902	0	0	0	1,806,902	1
Materials and Supplies	6,438	0	0	0	6,438	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	333,881	0	0	0	333,881	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	835,074	0	0	0	835,074	6
Other (specify):						
NONE					0	7
Average Net Rate Base	644,385	0	0	0	644,385	
Net Operating Income	(34,729)	0	0	0	(34,729)	8
Net Operating Income as a percent of Average Net Rate Base						
	-5.39%	N/A	N/A	N/A	-5.39%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(135,798)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(135,798)	
Net Income		
Net Income	(52,175)	5
 Percent Return on Proprietary Capital	 N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

None.

3. Extensions of service.

None.

4. Estimated changes in revenues due to rate changes.

None.

5. Obligations incurred or assumed, excluding commercial paper.

District obtained \$781,000 Rural Development loan. The debt accrues interest at 4.5% and maturities extend to the year 2039.

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

During 2001 the District did a major watermain, hydrants and services replacement project. The original scope of the entire project was \$3,040,000 to be financed with a \$781,000 Rural Development Loan and a \$2,259,000 Rural Development Grant. Watermain, hydrants and services were placed and in service by December 31, 2001 at a cost of \$1,560,679. During 2002 some of the old units will be retired and street restoration will be completed at an estimated cost of \$878,048. Also during 2002 the District will refurbish its elevated tank at a cost of \$145,000, replaced all water meters at a cost of \$49,087, and purchase a standby generator at a cost of \$25,000. All of these 2002 costs are to be financed with remaining grant monies.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

A/C #232 - Accounts Payable at December 31, 2001 contained \$277,879 for construction contracts payable.

A/C #142 and A/C #143 were apparently overstated at December 31, 2000 as the District had went to monthly billings years previously but December 31, 2000 accounts receivable balances contained three months charges. Made adjustment through A/C #435 - Miscellaneous Debits to Surplus.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	66,023	1
Total Sales of Water	66,023	
Other Operating Revenues		
Forfeited Discounts (470)	441	2
Other Water Revenues (474)	1,560	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,001	
Total Operating Revenues	68,024	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	31,934	5
General Operating Expenses (680-690)	27,218	6
Total Operation and Maintenance Expenses	59,152	
Other Operating Expenses		
Depreciation Expense (403)	41,130	7
Amortization Expense (404)		8
Taxes (408)	2,471	9
Total Other Operating Expenses	43,601	
Total Operating Expenses	102,753	
NET OPERATING INCOME	(34,729)	

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	218	7,837	23,905	4
Commercial	66	5,465	12,802	5
Industrial	3	202	515	6
Total Metered Sales to General Customers (461)	287	13,504	37,222	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		25,144	8
Other Sales to Public Authorities (464)	14	1,481	3,657	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	302	14,985	66,023	

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)	25,144	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)	25,144	
Forfeited Discounts (470):		
Customer late payment charges	441	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	441	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	784	7
Other (specify):		
RENTAL OF WATER TOWER FOR CABLE TV ANTENNA	776	8
Total Other Water Revenues (474)	1,560	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,805	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,735	3
Chemicals (630)		4
Supplies and Expenses (640)	4,107	5
Repairs of Water Plant (650)	4,904	6
Transportation Expenses (660)	1,383	7
Total Plant Operation and Maintenance Expenses	31,934	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,200	8
Office Supplies and Expenses (681)	4,941	9
Outside Services Employed (682)	2,606	10
Insurance Expense (684)	2,145	11
Employees Pensions and Benefits (686)	3,130	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	196	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	27,218	
Total Operation and Maintenance Expenses	59,152	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,372	3
PSC Remainder Assessment		99	4
Other (specify): NONE			5
Total tax expense		2,471	

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)	0		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)	107,837	2,355	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	7,915		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	115,752	2,355	
PUMPING PLANT			
Land and Land Rights (320)	5,119		12
Structures and Improvements (321)	73,617		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	785		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	180,100	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,082		23
Total Water Treatment Plant	2,082	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,115		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)			0 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)			110,192 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			7,915 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	118,107
PUMPING PLANT			
Land and Land Rights (320)			5,119 12
Structures and Improvements (321)			73,617 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			785 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			100,579 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	180,100
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,082 23
Total Water Treatment Plant	0	0	2,082
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,115 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	259,615		26
Transmission and Distribution Mains (343)	262,621	1,312,141	27
Fire Mains (344)	0		28
Services (345)	82,390	124,765	29
Meters (346)	25,719	423	30
Hydrants (348)	45,452	106,962	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	676,912	1,544,291	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	11,846		34
Office Furniture and Equipment (372)	2,911		35
Computer Equipment (372.1)	5,852	9,634	36
Transportation Equipment (373)	19,489		37
Other General Equipment (379)	10,283	7,175	38
Other Tangible Property (390)	0		39
Total General Plant	50,381	16,809	
Total utility plant in service directly assignable	1,025,227	1,563,455	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,025,227	1,563,455	

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)			259,615 26
Transmission and Distribution Mains (343)			1,574,762 27
Fire Mains (344)			0 28
Services (345)			207,155 29
Meters (346)	105		26,037 30
Hydrants (348)			152,414 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	105	0	2,221,098
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			11,846 34
Office Furniture and Equipment (372)			2,911 35
Computer Equipment (372.1)			15,486 36
Transportation Equipment (373)			19,489 37
Other General Equipment (379)			17,458 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	67,190
Total utility plant in service directly assignable	105	0	2,588,577
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	105	0	2,588,577

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			1,585	1,585	1
February			1,413	1,413	2
March			1,639	1,639	3
April			1,649	1,649	4
May			1,786	1,786	5
June			2,130	2,130	6
July			2,681	2,681	7
August			2,524	2,524	8
September			2,222	2,222	9
October			2,787	2,787	10
November			2,480	2,480	11
December			2,185	2,185	12
Total annual pumpage	0	0	25,081	25,081	
Less: Water sold				14,985	13
Volume pumped but not sold				10,096	14
Volume sold as a percent of volume pumped				60%	15
Volume used for water production, water quality and system maintenance				1,600	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,600	19
Volume pumped but unaccounted for				8,496	20
Percent of water lost				34%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Large amounts of water used during main replacement project for flushing new mains.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				207	23
Date of maximum: 4/28/2001					24
Cause of maximum:					25
Power outage previous day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 3/2/2001					27
Total KWH used for pumping for the year				71,210	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)	
US HWY 2 IRON RIVER	1	165	103	375,000	Yes	1
S, LEA ST. CT H "A"	2	135	130	875,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	US HIGHWAY 2	S LEA CT A	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	PEERLESS	LAYNE BOWLER	5
Year Installed	1982	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	220	350	8
Pump Motor or Standby Engine Mfr	EMERSON	EMERSON	10
Year Installed	1982	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	20	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	SPHEROID		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1988		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	150,000		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.)	316.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,165	0	0	0	2,165	1
M	D	4.000	10,874	0	0	0	10,874	2
M	D	6.000	12,171	3,796	0	0	15,967	3
M	D	8.000	1,090	26,258	0	0	27,348	4
M	D	10.000	300	0	0	0	300	5
Total Within Municipality			26,600	30,054	0	0	56,654	
Total Utility			26,600	30,054	0	0	56,654	

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	255	0	0	0	255	92	1
M	1.000	22	77	0	0	99		2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	14	10	0	0	24	2	5
M	4.000	1	0	0	0	1		6
Total Utility		294	87	0	0	381	94	

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	282	3	3	0	282	10	1
1.000	6	0	0	0	6	0	2
1.250	3	0	0	0	3	0	3
1.500	5	0	0	0	5	0	4
2.000	6	0	0	0	6	0	5
Total:	302	3	3	0	302	10	

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	198	53	3	6	0	22	282	1
1.000	0	4	0	1	0	1	6	2
1.250	0	1	1	1	0	0	3	3
1.500	0	2	0	3	0	0	5	4
2.000	0	3	0	2	0	1	6	5
Total:	198	63	4	13	0	24	302	

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	51	47			98	2
Total Fire Hydrants	51	47	0	0	98	
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: 98
 Number of distribution system valves end of year: 182
 Number of distribution valves operated during year: 182

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Watermains placed during the year were financed by long-term debt proceeds and a USDA Rural Development grant.

Water Services (Page W-16)

Services placed during the year were financed by long-term debt proceeds and a USDA Rural Development grant.

Hydrants and Distribution System Valves (Page W-18)

Hydrants placed during the year were financed by long-term debt proceeds and a USDA Rural Development grant.
