



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKE COMO SANITARY DISTRICT #1

Principal Office: N3420 DELL PLACE
LAKE GENEVA, WI 53147

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: LAKE COMO SANITARY DISTRICT #1

Utility Address: N3420 DELL PLACE
LAKE GENEVA, WI 53147

When was utility organized? 10/1/1995

Report any change in name:

Effective Date:

Utility Web Site: como@elknet.net

Utility employee in charge of correspondence concerning this report:

Name: MR HUBERT P JENSEN

Title: GENERAL MANAGER

Office Address:

N3420 DELL PLACE
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2077

Fax Number: (262) 348 - 0432

E-mail Address: como@elknet.net

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

Name: KAREN S. HALL

Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

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

Name: MR. DAVID VAN LUE

Title: PRESIDENT

Office Address:

N3311 BEACH RD
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 9513

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JAMES R. FRECHETTE

Title: CPA

Office Address: JAMES R. FRECHETTE
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address:

Date of most recent audit report: 6/21/2001

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR HUBERT P JENSEN

Title: GENERAL MANAGER

Office Address:
N3420 DELL PLACE
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2077

Fax Number: (262) 348 - 0432

E-mail Address: como@elknet.net

Name of utility commission/committee: LAKE COMO SANITARY DISTRICT #1 COMMISSION

Names of members of utility commission/committee:

- MS KATHY ARANDA, TREASURER
- MS DEBRA KIRCH, SECRETARY
- MR DAVID VAN LUE, PRESIDENT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, 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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	415,814	376,362	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	229,427	219,703	2
Depreciation Expense (403)	163,004	152,874	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	8,227	7,653	5
Total Operating Expenses	400,658	380,230	
Net Operating Income	15,156	(3,868)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,156	(3,868)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	337,976	381,981	10
Miscellaneous Nonoperating Income (421)	(420,467)	(468,362)	11
Total Other Income	(82,491)	(86,381)	
Total Income	(67,335)	(90,249)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(67,335)	(90,249)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	525,418	481,814	14
Amortization of Debt Discount and Expense (428)	16,885	9,584	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	44,062	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	542,303	535,460	
Net Income	(609,638)	(625,709)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(1,409,795)	(443,866)	20
Balance Transferred from Income (433)	(609,638)	(625,709)	21
Miscellaneous Credits to Surplus (434)	0	6,250	22
Miscellaneous Debits to Surplus--Debit (435)	0	24,293	23
Appropriations of Surplus--Debit (436)	(176,652)	316,416	24
Appropriations of Income to Municipal Funds--Debit (439)	0	5,761	25
Total Unappropriated Earned Surplus End of Year (216)	(1,842,781)	(1,409,795)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	38,545	5
INTEREST ON SPECIAL ASSESSMENTS	299,431	6
Total (Acct. 419):	337,976	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	(420,467)	7
Total (Acct. 421):	(420,467)	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(176,652)	12
Total (Acct. 436)--Debit:	(176,652)	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	415,814	0	0	0	415,814	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	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	380	0		0	380	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	415,434	0	0	0	415,434	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	96,675		96,675	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	115,710		115,710	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	212,385	0	212,385	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,913,830	8,449,135	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	401,871	235,302	2
Net Utility Plant	8,511,959	8,213,833	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,893,511	17,872,900	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	625,299	372,986	4
Net Nonutility Property	17,268,212	17,499,914	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,638,064	6,020,462	6
Special Funds (125)	1,749,443	853,601	7
Total Other Property and Investments	24,655,719	24,373,977	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	34,960	63,766	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	45,288	65,157	11
Other Accounts Receivable (143)	22,819	33,007	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	604,331	608,454	14
Materials and Supplies (150)	7,691	11,952	15
Prepayments (165)	4,942	3,020	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	720,031	785,356	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	104,972	121,858	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	104,972	121,858	
Total Assets and Other Debits	33,992,681	33,495,024	

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)	139,764	316,416	22
Unappropriated Earned Surplus (216)	(1,842,781)	(1,409,795)	23
Total Proprietary Capital	(1,703,017)	(1,093,379)	
LONG-TERM DEBT			
Bonds (221)	14,380,954	14,716,064	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	14,380,954	14,716,064	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	53,160	52,089	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	4,618	4,618	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	199,977	202,075	32
Other Current and Accrued Liabilities (238)	7,223	7,754	33
Total Current and Accrued Liabilities	264,978	266,536	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	29,001	25,101	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	29,001	25,101	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	21,020,765	19,580,702	41
Total Liabilities and Other Credits	33,992,681	33,495,024	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,913,830	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	8,913,830	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	401,871	0	0	0	10
Total Accumulated Provision	401,871	0	0	0	
Net Utility Plant	8,511,959	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	235,302				235,302	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	163,004				163,004	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,565				3,565	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	166,569	0	0	0	166,569	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	401,871	0	0	0	401,871	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	17,872,900	20,611		17,893,511	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	17,872,900	20,611	0	17,893,511	
Less accum. prov. depr. & amort. (122)	372,986	252,313		625,299	3
Net Nonutility Property	17,499,914	(231,702)	0	17,268,212	

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

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

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	0	0	0	0
Other	0	0	0	0	0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,691	11,952
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	7,691	11,952

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2000 G.O. BONDS	3,947	428	49,378	1
2000 WATER AND SEWER BAN'S	10,920	428	16,380	2
CLEAN WATER FUND	748	428	12,710	3
WATER REVENUE BONDS	1,271	428	26,504	4
Total			104,972	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	0 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)	
SEWER REVENUE BONDS-CWF	09/23/1998	05/01/2018	0.00%	3,789,906	1
WATER REVENUE BONDS	02/01/1999	02/01/2039	4.50%	6,591,048	2
2000 W & S BAN'S	03/23/2000	09/01/2003	5.40%	1,500,000	3
2000 GENERAL OBLIGATION BONDS	03/23/2000	09/01/2020	5.75%	2,500,000	4
Total Bonds (Account 221):				14,380,954	

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	0	1
Accruals:		
Charged water department expense	8,227	2
Charged electric department expense	0	3
Charged sewer department expense	8,847	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	<u>17,074</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	16,209	7
PSC Remainder Assessment	865	8
Other (explain):		
NONE		9
Total payments and other debits	<u>17,074</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)					
WATER REVENUE BONDS	125,412	297,940	300,038	123,314	1
2000 GENERAL OBLIGATION BONDS	49,365	81,000	81,000	49,365	2
2000 WATER AND SEWER BAN'S	27,298	146,478	146,478	27,298	3
Subtotal	202,075	525,418	527,516	199,977	
Advances from Municipality (223)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	202,075	525,418	527,516	199,977	

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	3,965,268	0	0	15,615,434	0	19,580,702	1
Add credits during year:							
For Services	8,210	0	0	72,634	0	80,844	2
For Mains	458,000	0	0	901,219	0	1,359,219	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	4,431,478	0	0	16,589,287	0	21,020,765	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	2,892,903	0	0	11,043,667	0	13,936,570	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-WATER	2,389,950	2
SPECIAL ASSESSMENTS RECEIVABLE-SEWER	3,248,114	3
Total (Acct. 124):	5,638,064	
Special Funds (125):		
LGIP #1-WATER REVENUE BOND DEBT SERVICE FUND	221,756	4
LGIP #2-SEWER REVENUE BOND DEBT SERVICE FUND	224,028	5
LGIP #6-RURAL DEVELOPMENT RESERVE	116,375	6
LGIP #7-DNR EQUIPMENT REPLACEMENT FUND	114,526	7
LGIP #8-SPECIAL ASSESSMENTS FUND	1,042,212	8
SPECIAL ASSESSMENTS SAVINGS ACCOUNT	30,546	9
Total (Acct. 125):	1,749,443	
Notes Receivable (141):		
NONE	0	10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	45,288	11
Electric	0	12
Sewer (Regulated)	0	13
Other (specify):		
NONE	0	14
Total (Acct. 142):	45,288	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	22,819	15
Merchandising, jobbing and contract work	0	16
Other (specify):		
NONE	0	17
Total (Acct. 143):	22,819	
Receivables from Municipality (145):		
WATER ASSESSMENTS PLACED ON THE 2001 TAX ROLL	189,592	18
SEWER ASSESSMENTS PLACED ON THE 2001 TAX ROLL	392,512	19
DELINQUENT UTILITY BILLS PLACED ON THE 2001 TAX ROLL	22,227	20
Total (Acct. 145):	604,331	

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)
Prepayments (165):		
PREPAID INSURANCE	4,942	21
Total (Acct. 165):	4,942	
Extraordinary Property Losses (182):		
NONE	0	22
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	23
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	25
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	8,659,151	0	0	0	8,659,151	1
Materials and Supplies	9,821	0	0	0	9,821	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	318,586	0	0	0	318,586	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	4,198,373	0	0	0	4,198,373	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	4,152,013	0	0	0	4,152,013	
Net Operating Income	15,156	0	0	0	15,156	8
Net Operating Income as a percent of Average Net Rate Base						
	0.37%	N/A	N/A	N/A	0.37%	

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	228,090	2
Unappropriated Earned Surplus	(1,626,288)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(1,398,198)	
Net Income		
Net Income	(609,638)	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.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-14)

The interest rate on the sewer revenue bonds-CWF is 0%.

Identification and Ownership - Contacts (Page iv)

12/03/02, good filer, pjl

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	387,691	1
Total Sales of Water	387,691	
Other Operating Revenues		
Forfeited Discounts (470)	3,199	2
Miscellaneous Service Revenues (471)	19,123	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,801	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	28,123	
Total Operating Revenues	415,814	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	4,042	8
Pumping Expenses (620-625)	42,498	9
Water Treatment Expenses (630-635)	8,487	10
Transmission and Distribution Expenses (640-655)	33,170	11
Customer Accounts Expenses (901-904)	12,095	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	129,135	14
Total Operation and Maintenance Expenses	229,427	
Other Operating Expenses		
Depreciation Expense (403)	163,004	15
Amortization Expense (404-407)	0	16
Taxes (408)	8,227	17
Total Other Operating Expenses	171,231	
Total Operating Expenses	400,658	
NET OPERATING INCOME	15,156	

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	0	0	0	1
Commercial	1	33	126	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	33	126	
Metered Sales to General Customers (461)				
Residential	823	31,466	232,164	4
Commercial	11	1,241	5,489	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	834	32,707	237,653	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		149,912	8
Other Sales to Public Authorities (464)	0	0	0	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	836	32,740	387,691	

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)	149,912	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	149,912	
Forfeited Discounts (470):		
Customer late payment charges	3,199	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,199	
Miscellaneous Service Revenues (471):		
ASSESSMENT LETTER FEES	2,140	7
WELL RETENTION FEES	6,052	8
COURT FORFEITURE PAYMENTS AND NSF CHECK FEES	8,524	9
WELL TESTING FEES	30	10
FUEL TAX REFUND	2,377	11
Total Miscellaneous Service Revenues (471)	19,123	
Rents from Water Property (472):		
NONE		12
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,800	14
Other (specify):		
SALE OF MISCELLANEOUS PARTS	2,001	15
Total Other Water Revenues (474)	5,801	
Amortization of Construction Grants (475):		
NONE	0	16
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	3,428	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	614	4
Total Source of Supply Expenses	4,042	
 PUMPING EXPENSES		
Operation Labor (620)	13,687	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	13,093	7
Operation Supplies and Expenses (623)	245	8
Maintenance of Pumping Plant (625)	15,473	9
Total Pumping Expenses	42,498	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,339	10
Chemicals (631)	3,940	11
Operation Supplies and Expenses (632)	16	12
Maintenance of Water Treatment Plant (635)	192	13
Total Water Treatment Expenses	8,487	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,224	14
Operation Supplies and Expenses (641)	3,631	15
Maintenance of Distribution Reservoirs and Standpipes (650)	765	16
Maintenance of Mains (651)	871	17
Maintenance of Services (652)	2,563	18
Maintenance of Meters (653)	6,537	19
Maintenance of Hydrants (654)	3,160	20
Maintenance of Other Plant (655)	419	21
Total Transmission and Distribution Expenses	33,170	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,740	22
Accounting and Collecting Labor (902)	4,810	23
Supplies and Expenses (903)	5,165	24
Uncollectible Accounts (904)	380	25
Total Customer Accounts Expenses	12,095	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	36,162	27
Office Supplies and Expenses (921)	12,996	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	17,537	30
Property Insurance (924)	8,091	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	38,418	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	2,741	35
Transportation Expenses (933)	1,734	36
Maintenance of General Plant (935)	11,456	37
Total Administrative and General Expenses	129,135	
Total Operation and Maintenance Expenses	229,427	

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		7,362	3
PSC Remainder Assessment		865	4
Other (specify): NONE			5
Total tax expense		8,227	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,957	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	450,125	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	468,082	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	108,626	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	108,626	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,068	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	9,246	484,677	23
Total Water Treatment Plant	10,314	484,677	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	17,957	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	450,125	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	468,082	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	108,626	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	108,626	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	1,068	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	493,923	23
Total Water Treatment Plant	0	0	494,991	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	360,629	0	26
Transmission and Distribution Mains (343)	4,425,218	3,775	27
Fire Mains (344)	0	0	28
Services (345)	1,269,901	9,600	29
Meters (346)	116,550	4,548	30
Hydrants (348)	792,908	0	31
Other Transmission and Distribution Plant (349)	31,485	0	32
Total Transmission and Distribution Plant	6,996,691	17,923	
GENERAL PLANT			
Land and Land Rights (389)	17,958	0	33
Structures and Improvements (390)	571,764	0	34
Office Furniture and Equipment (391)	44,389	0	35
Computer Equipment (391.1)	8,110	2,722	36
Transportation Equipment (392)	24,326	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	21,563	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	132,650	4,035	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	820,760	6,757	
Total utility plant in service directly assignable	8,404,473	509,357	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	8,404,473	509,357	

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)	0	0	360,629	26
Transmission and Distribution Mains (343)	0	0	4,428,993	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	1,279,501	29
Meters (346)	0	0	121,098	30
Hydrants (348)	0	0	792,908	31
Other Transmission and Distribution Plant (349)	0		31,485	32
Total Transmission and Distribution Plant	0	0	7,014,614	
GENERAL PLANT				
Land and Land Rights (389)	0	0	17,958	33
Structures and Improvements (390)	0	0	571,764	34
Office Furniture and Equipment (391)	0	0	44,389	35
Computer Equipment (391.1)	0	0	10,832	36
Transportation Equipment (392)	0	0	24,326	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	21,563	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	136,685	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	827,517	
Total utility plant in service directly assignable	0	0	8,913,830	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	0	8,913,830	

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	0	0	5,237	5,237	1
February	0	0	3,639	3,639	2
March	0	0	4,063	4,063	3
April	0	0	4,030	4,030	4
May	0	0	4,462	4,462	5
June	0	0	4,867	4,867	6
July	0	0	4,173	4,173	7
August	0	0	3,866	3,866	8
September	0	0	3,985	3,985	9
October	0	0	4,761	4,761	10
November	0	0	3,346	3,346	11
December	0	0	3,245	3,245	12
Total annual pumpage	0	0	49,674	49,674	
Less: Water sold				32,740	13
Volume pumped but not sold				16,934	14
Volume sold as a percent of volume pumped				66%	15
Volume used for water production, water quality and system maintenance				3,675	16
Volume related to equipment/system malfunction				3,972	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				7,647	19
Volume pumped but unaccounted for				9,287	20
Percent of water lost				19%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				330	23
Date of maximum: 1/4/2001					24
Cause of maximum:					25
Extensive hydrant flushing for iron removal					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				53	26
Date of minimum: 2/8/2001					27
Total KWH used for pumping for the year				196,000	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)	
WELL #1-DELL PLACE	NA 552-26515368	1,500	14	864,000	Yes	1
WELL #2-DELL PLACE	NA 553-26515368	1,500	14	864,000	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	NA 552-26515368	NA 553-26515368	1
Location	DELL PLACE	DELL PLACE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	INGERSOLL DRESSER	INGERSOLL DRESSER	5
Year Installed	1999	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	568	560	8
Pump Motor or Standby Engine Mfr	INGERSOLL DRESSER	INGERSOLL DRESSER	9
Year Installed	1999	1999	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	125	125	12
			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	ID 26515368		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1999		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	107		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7000		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)	
P	D	6.000	107,267	0	0	0	107,267	1
P	D	8.000	25,598	0	0	0	25,598	2
P	T	10.000	17,011	0	0	0	17,011	3
Total Within Municipality			149,876	0	0	0	149,876	
Total Utility			149,876	0	0	0	149,876	

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	1.000	1,210	12	0	0	1,222	213	1
M	1.500	10	0	0	0	10	0	2
Total Utility		1,220	12	0	0	1,232	213	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,025	5	0	0	1,030	25	1
0.750	10	0	0	0	10	0	2
Total:	1,035	5	0	0	1,040	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,008	9	0	0	3	10	1,030	1
0.750	0	2	0	0	0	8	10	2
Total:	1,008	11	0	0	3	18	1,040	

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	0	0	0	1
Within Municipality	247	0	0	0	247	2
Total Fire Hydrants	247	0	0	0	247	
Flushing Hydrants						
	0	0	0	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:	247
Number of distribution system valves end of year:	349
Number of distribution valves operated during year:	175

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Pumping Plant (625) There was a major repair done to the pump discharge column at the well at an approximate cost of \$14,000.

Operation Labor (640) There was less overtime required of utility personnel during 2001.

Outside Services Employed (923) There was less legal and accounting work needed by outside consultants during 2001.

Maintenance of General Plant (935) A former part-time employee was hired full time in 2001 for general maintenance duties.

Water Utility Plant in Service (Page W-08)

Transmission and Distribution Mains (343) There are costs added to this account with no footage added on Schedule W-15. These are miscellaneous engineering costs associated with the Rural Development project closeout.

Water Treatment Equipment (332) A new iron filtration system was added in 2001.

Water Services (Page W-16)

A total of (12) water services were added to serve vacant lots in calendar year 2001. The property owners paid plumbers to install.
