



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: SANITARY DISTRICT NO. 1 TOWN OF SENECA, CRAWFORD COMP

Principal Office: P.O. BOX 3  
SENECA, WI 54654

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

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**Exact Utility Name:** SANITARY DISTRICT NO. 1 TOWN OF SENECA, CRAWFORD COMPANY

**Utility Address:** P.O. BOX 3  
SENECA, WI 54654

**When was utility organized?** 1/1/1950

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** SANDRA GREENE

**Title:** TEMP SEC-TRES.

**Office Address:**

P.O. BOX 3  
SENECA, WI 54654

**Telephone:** (608) 734 - 3350

**Fax Number:** (608) 734 - 3380

**E-mail Address:**

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

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**Name:** KAREN ANDERSON

**Title:** ACCOUNTANT

**Office Address:**

1185 LANCASTER ST  
PLATTEVILLE, WI 53818

**Telephone:** (608) 348 - 5855

**Fax Number:** (563) 556 - 5068

**E-mail Address:**

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

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**Name:** MR JAMES GREENE

**Title:** PRESIDENT-MANAGER

**Office Address:**

P.O. BOX 3  
SENECA, WI 54654

**Telephone:** (608) 734 - 3350

**Fax Number:** (608) 734 - 3380

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JAMES GREENE

**Title:** PRESIDENT-MANAGER

**Office Address:**

P.O. BOX 3  
SENECA, WI 54654

**Telephone:** (608) 734 - 3350

**Fax Number:** (608) 734 - 3380

**E-mail Address:**

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**Name of utility commission/committee:** SENECA SANITARY DISTRICT COMMISSION

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**Names of members of utility commission/committee:**

- MR JOHN ANDERSON, WATER WORKS OPERATOR
- MR JAMES GREENE, PRESIDENT-MANAGER
- MR DALE MCCULLICK, COMMISSIONER
- MR HAROLD SCHROEDER, COMMISSIONER

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**Is sewer service rendered by the utility?** NO

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	29,384	29,215	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	14,933	22,223	2
Depreciation Expense (403)	7,004	6,997	3
Amortization Expense (404)	0	0	4
Taxes (408)	679	35	5
<b>Total Operating Expenses</b>	<b>22,616</b>	<b>29,255</b>	
<b>Net Operating Income</b>	<b>6,768</b>	<b>(40)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>6,768</b>	<b>(40)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,053	1,273	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>1,053</b>	<b>1,273</b>	
<b>Total Income</b>	<b>7,821</b>	<b>1,233</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>7,821</b>	<b>1,233</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,040	9,208	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)			18
<b>Total Interest Charges</b>	<b>9,040</b>	<b>9,208</b>	
<b>Net Income</b>	<b>(1,219)</b>	<b>(7,975)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,546	26,521	19
Balance Transferred from Income (433)	(1,219)	(7,975)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>17,327</b>	<b>18,546</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
#131 OM	92	4
#125.1 OLD DEPRE	357	5
125.2 BOND RESERVE	534	6
125.3 SPECIAL REDEMPTION	70	7
<b>Total (Acct. 419):</b>	<b>1,053</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	29,384	0	0	0	29,384	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>29,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,384</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	354,101	353,359	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	121,279	114,275	2
<b>Net Utility Plant</b>	<b>232,822</b>	<b>239,084</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,081	0	6
Special Funds (125)	24,442	29,481	7
<b>Total Other Property and Investments</b>	<b>30,523</b>	<b>29,481</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	208	2,019	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,989	12,755	11
Other Accounts Receivable (143)	16,280	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,008	9,533	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>38,485</b>	<b>24,307</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	6,081	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>6,081</b>	
<b>Total Assets and Other Debits</b>	<b>301,830</b>	<b>298,953</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	800	800	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	17,327	18,546	23
<b>Total Proprietary Capital</b>	<b>18,127</b>	<b>19,346</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	138,600	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	141,033	0	26
<b>Total Long-Term Debt</b>	<b>141,033</b>	<b>138,600</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,155	2,492	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>4,155</b>	<b>2,492</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	138,516	138,516	38
<b>Total Liabilities and Other Credits</b>	<b>301,831</b>	<b>298,954</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	354,101	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
<b>Total Utility Plant</b>	354,101	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	121,279	0	0	0	9
<b>Total Accumulated Provision</b>	121,279	0	0	0	
<b>Net Utility Plant</b>	232,822	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)	
<b>Balance first of year</b>	114,275				114,275	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	7,004				7,004	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>7,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,004</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>121,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,279</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	2.00%					22

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

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

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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	800 1
<b>Changes during year (explain):</b>	<b>2</b>
<b>Balance end of year</b>	<b><u>800</u></b>

**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 450000 1	08/01/1984	09/01/2023	7.19%	0	<b>1</b>
FHA 12000 2	09/01/1984	09/01/2029	7.19%	0	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>0</b>	

**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)	
<b>Other Long-Term Debt (224)</b>					
PEOPLES STATE BANK	05/16/2001	05/16/2006	5.05%	141,033	1
<b>Total for Account 224</b>				<b>141,033</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Accruals:</b>	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
<b>Other (explain):</b>	5
<b>Total Accruals and other credits</b>	<u>0</u>
<b>Taxes paid during year:</b>	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
<b>Other (explain):</b>	9
<b>Total payments and other debits</b>	<u>0</u>
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
FHA #1	2,311	4,522	6,833	0	1
FHA #2	181	363	544	0	2
<b>Subtotal</b>	<b>2,492</b>	<b>4,885</b>	<b>7,377</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
None	0	4,155		4,155	4
<b>Subtotal</b>	<b>0</b>	<b>4,155</b>	<b>0</b>	<b>4,155</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,492</b>	<b>9,040</b>	<b>7,377</b>	<b>4,155</b>	

**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	138,516	0	0	0	0	<b>138,516</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>						0	4
<b>Deduct charges (specify):</b>						0	5
<b>Balance End of Year</b>	<b>138,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,516</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
MOVED FR #183 PER PSC OWED FR SEWER COMMISSION 3COMMUTIES	6,081	2
<b>Total (Acct. 124):</b>	<b>6,081</b>	
<b>Special Funds (125):</b>		
125.1 BB 12810 ADD 357 TRANSFER 6000	7,167	3
125.2 BB 13143 ADD 534	13,677	4
125.3 BB 3528 ADD 70	3,598	5
<b>Total (Acct. 125):</b>	<b>24,442</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,989	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>12,989</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
MISAPPROPIATED BY PAST SEC TREASURER ROCHELLE HARRIS	16,280	13
<b>Total (Acct. 143):</b>	<b>16,280</b>	
<b>Receivables from Municipality (145):</b>		
PFP ON TAX ROLL CURRENT TO BE RECIEVED	9,008	14
<b>Total (Acct. 145):</b>	<b>9,008</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	17
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	18
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	19
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	353,730	0	0	0	353,730	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						0
						3
<b>Less Average:</b>						
Reserve for Depreciation	117,777	0	0	0	117,777	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	138,516	0	0	0	138,516	6
<b>Other (specify):</b>						0
						7
<b>Average Net Rate Base</b>	<b>97,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,437</b>	
Net Operating Income	6,768	0	0	0	6,768	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	6.95%	N/A	N/A	N/A	6.95%	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	800	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,936	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>18,736</b>	
<b>Net Income</b>		
Net Income	(1,219)	5
<b>Percent Return on Proprietary Capital</b>	<b>-6.51%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

---

4. Estimated changes in revenues due to rate changes.

---

5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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### FINANCIAL SECTION FOOTNOTES

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#### Balance Sheet (Page F-05)

EDIT CHECK STATES THAT ERROR ON FIRST OF YEAR AND END OF YEAR BALANCE SHEET DEBITS AND CREDITS DONT BALANCE- THIS IS A ROUNDING ERROR OF \$1.00 EACH

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#### Bonds (Acct. 221) (Page F-13)

ORIGINAL DEBT WAS WITH FMHA IN TWO LOANS WHEN THEY CONSTRUCTED THE STANDPIPE AND ADDED SOME LINES. MAY OF 2001 THEY PAID OFF THE TWO LOANS AND THE INTEREST DUE WITH A LOAN FROM PEOPLES STATE BANK AT 5.05% FOF FIVE YEARS WHICH WAS NOT FEASIBLE SO IN 2002 THEY HAVE MADE A NEW LOAN FOR 10 YEARS AT A RATE OF 4.85%. THIS NEW LOAN IS IN ACCT 224

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#### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

NEW LOAN AFTER PAYING OFF FMHA FOR TWO PREVIOUS LOANS THIS LOAN FOR 2001 IS FOR 5 YEARS AT 5.05% WHICH IN NOT FESIBLE FOR THE DISTRICT AND WILL BE CHANGED IN 2002 TO A 10 YEAR LOAN @ 4.85%

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#### Balance Sheet End-of-Year Account Balances (Page F-18)

#142 AR IN 2002 THE DISTRICT IS INVESTIGATING THE AR ACCOUNTS AND MOST LIKELY WILL WRITE OFF \$6000 AS UNCOLLECTIBLE WHICH HAS ACCUMULATED OVER THE YEARS AND WAS NEVER WRITTEN OFF BEFORE-THE ACCOUNT IS OVERSTATED THE AMOUNTS DELIQUENT HAVE BEEN ON THE TAX ROLLS AND COLLECTED AND AFTER THE 4TH QTR PMTS OF 2001 ALL BUT ONE ARE CURRENT AND COLLECTED.

#124 PER PSC REQUEST THIS AMOUNT OF \$6081 HAS BEEN MOVED FROM #183 LETTER DATED 8-29-01 ORIGINALLY TOLD TO PUT IN #183 PSC LETTER 5-20-93 AUDIT DISTICT IS CROSS CHECKING WITH CLEAN WATER FACILITY TO SEE IF AND WHEN IT WILL BE PAID BACK- IT MAY HAVE TO BE WRITTEN OFF ALSO

#143 CURRENT CALCULATION OF MIS APPROPRIATED FUNDS BY PAST SEC TRES ROCHELLE PAYNE HARRIS- PSC TOLD US TO PUT IN THIS ACCT- BOND INSURANCE M A Y COVER IT -INVESTIGATION ONGOING

#145 PFP- THIS IS CALCULATED EACH YEAR FROM THE PSC REPORT AND PUT ON THE TAX ROLL OF THE TOWNSHIP SANITARY DISTRICT GETS PAID EACH YEAR FR TAXES PSC HAS SET WHAT IS REQUIRED TO BE COLLECTED ONLY BUT SOME YEARS THE COLLECTION IS SHORT AND HAS TO BE INCREASED THE NEXT YEAR ON THE TAX ROLL TO KEEP UP

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#### Identification and Ownership - Contract Operations (Page iv)

ACCOUNTANTS COMPILATION:THIS REPORT HAS BEEN PREPARED BY KAREN ANDERSON FROM THE SANITARY DISTRICTS RECORDS AND BOOKS PROVIDED BY THE TEMPORARY SEC-TRES -SANDRA GREENE AND THE PRESIDENT-JIM GREENE. THIS YEAR THE SANITARY DISTRICT EXPREIENCED THE MIS APPROPRIATION OF FUNDS BY THE PAST SEC-TREASURE ROCHELLE PAYNE HARRIS. THE REPORT OR BOOKWORK COULD NOT BE STARTED UNTIL THE RECORDS WERE RETURNED FROM THE INVESTIGATORS AS THEY WERE CROSS REFERENCING TO THE TOWNSHIP BOOKS WHICH FUNDE WERE INVOLVED ALSO. ANY QUESTIONS PLEASE FEEL FREE TO CONTACT MYSELF OR SANDRA GREENE OR JIM GREENE.

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### FINANCIAL SECTION FOOTNOTES

#### Identification and Ownership - Contacts (Page iv)

Karen Anderson, Preparer Seneca Sanitary District 5300 PSC Report-2001  
1185 Lancaster St. Platteville, WI 53818  
608-348-5855 Home  
563-556-5334 Work  
563-556-5068 Fax

Peter J. Leege Financial Specialist Division of Water, Compliance and  
Consumer Affairs Public Service Commission of Wisconsin  
P.O. Box 7854  
Madison, WI 53707-7854

Dear Mr. Leege,

This letter is in response to your correspondence with the Sanitary District  
of Seneca as to the 2001 Analytical Review.

1.

Water Operation & Maintenances Exp. Page W-5

	2000	2001	DIF
Wages	9113*	2393	-6720
Power	2051	2017	- 34
Supply	655	620	- 35
Repair Plant	2933	5069*	+2136
Adm& Gen	4497*	2692	-1805
Office Sup	2374*	1552	- 822
Outside Serv.	600	590	- 10
	22223	14933	-7290

Difference in plant repair was that \$2995 was for cleaning and inspection of  
the water tower in 2001.

In 2000, then Sec Treas Harris (now incarcerated for misappropriation of  
funds for the Sanitary District and Town of Seneca) stated that amounts paid  
to her husband and herself were for extra work of water leaks and plant  
repair work. This statement was in footnotes for 2000 and noted on page F-22  
footnotes of 2001. Thus the decrease in wages, Adm & Gen & Office Sup.

2. There are not Employee Pensions and Benefits and never have been for page  
W-5. These are parttime employees.

3. The amounts for F-13 & F-14 is on the Financial Section Footnotes on page  
F-22. A copy is attached pertaining to the original FmHA loans by the  
Sanitary District changing to a loan from Peoples State Bank in Acct 224.

If you have further questions or clarification please feel free to call me  
at my work number during the noon hour.

Sincerely,

Karen Anderson

cc: Sandra & James Greene

**FINANCIAL SECTION FOOTNOTES**

\*\*\*\*\*  
September 13, 2002

Ms. Sandra Greene, Temp Secretary-Treasurer  
Sanitary District No. 1 - Town of Seneca  
P.O. Box 3  
Seneca, WI 54654-0003

2001 Analytical Review DWCCA-5300-PJL

Dear Ms. Greene:

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

1. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
2. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.
3. Please provide the principal amount end of year numbers for both lines 1 and 2, column (e) of the Bonds schedule on page F-13.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	29,384	1
<b>Total Sales of Water</b>	<b>29,384</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>0</b>	
<b>Total Operating Revenues</b>	<b>29,384</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	10,099	5
General Operating Expenses (680-690)	4,834	6
<b>Total Operation and Maintenance Expenses</b>	<b>14,933</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	7,004	7
Amortization Expense (404)		8
Taxes (408)	679	9
<b>Total Other Operating Expenses</b>	<b>7,683</b>	
<b>Total Operating Expenses</b>	<b>22,616</b>	
<b>NET OPERATING INCOME</b>	<b>6,768</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	24	168	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>24</b>	<b>168</b>	
Metered Sales to General Customers (461)				
Residential	85	5,187	15,665	4
Commercial	10	697	2,074	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>95</b>	<b>5,884</b>	<b>17,739</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		8,851	8
Other Sales to Public Authorities (464)	9	865	2,626	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>108</b>	<b>6,773</b>	<b>29,384</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

<b>Customer Name</b> (a)	<b>Point of Delivery</b> (b)	<b>Thousands of Gallons Sold</b> (c)	<b>Revenues</b> (d)
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	8,851	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>8,851</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	2,393	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,017	3
Chemicals (630)		4
Supplies and Expenses (640)	620	5
Repairs of Water Plant (650)	5,069	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>10,099</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	2,692	8
Office Supplies and Expenses (681)	1,552	9
Outside Services Employed (682)	590	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>4,834</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>14,933</b>	

**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
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		643	3
PSC Remainder Assessment		36	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>679</b>	

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	350		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)	7,119		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>7,469</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,325		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,100		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,500		20
<b>Total Pumping Plant</b>	<b>42,925</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,060		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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			350 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)			7,119 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>7,469</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			4,325 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			36,100 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,500 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>42,925</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			3,060 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	119,460		26
Transmission and Distribution Mains (343)	127,573		27
Fire Mains (344)	0		28
Services (345)	27,894		29
Meters (346)	7,674	742	30
Hydrants (348)	16,799		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>302,460</b>	<b>742</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	411		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	94		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>505</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>353,359</b>	<b>742</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>353,359</b>	<b>742</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			119,460 26
Transmission and Distribution Mains (343)			127,573 27
Fire Mains (344)			0 28
Services (345)			27,894 29
Meters (346)			8,416 30
Hydrants (348)			16,799 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>303,202</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			411 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			94 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>505</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>354,101</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>354,101</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			603	603	1
February			527	527	2
March			604	604	3
April			685	685	4
May			634	634	5
June			618	618	6
July			771	771	7
August			627	627	8
September			590	590	9
October			581	581	10
November			600	600	11
December			574	574	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>7,414</b>	<b>7,414</b>	
Less: Water sold				6,773	13
Volume pumped but not sold				641	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				392	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				392	19
Volume pumped but unaccounted for				249	20
Percent of water lost				3%	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.)				78	23
Date of maximum: 4/27/2001					24
Cause of maximum:					25
PUMP OVER STANDPIPE & FLUSH HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				12	26
Date of minimum: 3/27/2001					27
Total KWH used for pumping for the year				24,357	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)	
HWY 27 WELL STREET	1	583	12	173,000	Yes	1

## 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 325A	2 325B	1
Location	PUMPHOUSE	PUMPHOUSE	2
Purpose	P	S	3
Destination	D	D	4
Pump Manufacturer	NATIONAL	9-STAGE SIMMONS SS6L	5
Year Installed	1984	1997	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	120	120	8
Pump Motor or Standby Engine Mfr	FRANKLIN	3 PHASE FRANKLIN	9
Year Installed	1984	1997	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	25	25	12

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

## 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	HARVESTOR		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	106		6
Total capacity in gallons (actual)	146,750		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### 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	0.750	400	0	0	0	<b>400</b>	<b>1</b>
M	D	1.000	124	0	0	0	<b>124</b>	<b>2</b>
M	D	1.500	587	0	0	0	<b>587</b>	<b>3</b>
M	D	2.000	50	0	0	0	<b>50</b>	<b>4</b>
P	D	2.000	820	0	0	0	<b>820</b>	<b>5</b>
M	D	6.000	5,681	0	0	0	<b>5,681</b>	<b>6</b>
P	D	6.000	92	0	0	0	<b>92</b>	<b>7</b>
M	D	8.000	3,433	0	0	0	<b>3,433</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>11,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,187</b>	
<b>Total Utility</b>			<b>11,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,187</b>	

### 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)	
P	0.625	1	0	0	0	1		1
M	0.750	96	0	0	0	96		2
M	1.000	3	0	0	0	3		3
M	1.500	1	0	0	0	1		4
<b>Total Utility</b>		<b>101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101</b>	<b>0</b>	

### 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	113	12	0	0	125	15	1
1.000	4	0	0	0	4	0	2
1.500	2	0	0	0	2	0	3
<b>Total:</b>	<b>119</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>131</b>	<b>15</b>	

#### 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	85	10	0	3	0	27	125	1
1.000	0	0	0	4	0	0	4	2
1.500	0	0	0	2	0	0	2	3
<b>Total:</b>	<b>85</b>	<b>10</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>27</b>	<b>131</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	16				16	<b>2</b>
<b>Total Fire Hydrants</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	16
Number of distribution system valves end of year:	16
Number of distribution valves operated during year:	16

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-18)

HYDRANTS WERE FLUSHED IN APRIL, JULY AND OCTOBER

ALL VALVES WERE TURNED THIS YEAR- APRIL JUNE & OCTOBER

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