



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SHAWANO LAKE SANITARY DISTRICT 1

Principal Office: N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

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: SHAWANO LAKE SANITARY DISTRICT 1

Utility Address: N4802 RIVERBEND ROAD

P.O. BOX 452

SHAWANO, WI 54166

When was utility organized? 9/25/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JERRY WEISNIGHT

Title: ADMINISTRATIVE MANAGER

Office Address:

P.O. BOX 452

SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

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

Name: BECKY LOOMIS

Title: IN-CHARGE ACCOUNTANT

Office Address: CLIFTON GUNDERSON LLP

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

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

Name: MICHAEL C SCHULER

Title: PRESIDENT

Office Address:

W5890 N OAK PARK CIRCLE

SHAWANO, WI 54166

Telephone: (715) 524 - 4617

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:

Title:

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

Date of most recent audit report: 2/1/2002

Period covered by most recent audit: DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: DIANE SCHULTZ

Title: ADMINISTRATIVE ASSISTANT

Office Address:

N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

Name: JERRY WEISNICHT

Title: ADMINISTRATIVE MANAGER

Office Address:

N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

Name of utility commission/committee: SHAWANO LAKE SANITARY DISTRICT 1

Names of members of utility commission/committee:

HOWARD GLEISNER
JOHN POELS
MICHAEL SCHULER

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 9/25/1967

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)	436,085	429,342	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	218,985	227,410	2
Depreciation Expense (403)	91,162	88,669	3
Amortization Expense (404-407)	0	3,581	4
Taxes (408)	7,283	8,468	5
Total Operating Expenses	317,430	328,128	
Net Operating Income	118,655	101,214	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	118,655	101,214	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	14,259	19,290	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	269,756	301,484	10
Miscellaneous Nonoperating Income (421)	523,667	24,851	11
Total Other Income	807,682	345,625	
Total Income	926,337	446,839	
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	926,337	446,839	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	349,764	308,300	14
Amortization of Debt Discount and Expense (428)	3,581		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	216,635	184,135	19
Total Interest Charges	136,710	124,165	
Net Income	789,627	322,674	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	604,352	100,786	20
Balance Transferred from Income (433)	789,627	322,674	21
Miscellaneous Credits to Surplus (434)	0	180,892	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,393,979	604,352	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME ON INVESTMENTS AND SPECIAL ASSESSMENTS	269,756	5
Total (Acct. 419):	269,756	
Miscellaneous Nonoperating Income (421):		
LEASE (RENTAL) INCOME-FOR ANTENNA ON WATER TOWER	10,000	6
NET OPERATING INCOME-NON REGULATED SEWER	513,667	7
Total (Acct. 421):	523,667	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	14,259				14,259	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	14,259	0	0	0	14,259	

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	436,085	0	0	0	436,085	1
Less: interdepartmental sales	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	436,085	0	0	0	436,085	

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	87,475		87,475	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	388,881		388,881	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	476,356	0	476,356	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,354,691	5,333,943	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,435,131	1,350,693	2
Net Utility Plant	3,919,560	3,983,250	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	23,029,534	23,387,140	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,045,596	5,611,913	4
Net Nonutility Property	18,983,938	17,775,227	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	4,018,354	3,609,698	7
Total Other Property and Investments	23,002,292	21,384,925	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	168,210	68,619	8
Temporary Cash Investments (132)	1,435,009	1,366,401	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	92,713	110,379	11
Other Accounts Receivable (143)	263,874	149,338	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	116,752	184,874	14
Materials and Supplies (150)	34,900	30,134	15
Prepayments (165)	13,609	10,628	16
Other Current and Accrued Assets (170)	14,747	118,244	17
Total Current and Accrued Assets	2,139,814	2,038,617	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	35,512	39,093	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	35,512	39,093	
Total Assets and Other Debits	29,097,178	27,445,885	

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)	2,200,560	2,200,560	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,393,979	604,352	23
Total Proprietary Capital	3,594,539	2,804,912	
LONG-TERM DEBT			
Bonds (221)	1,525,000	1,645,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	11,311,544	10,367,003	26
Total Long-Term Debt	12,836,544	12,012,003	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	148,112	230,352	28
Payables to Municipality (233)	49,001	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	31,090	58,118	32
Other Current and Accrued Liabilities (238)	10,623	8,296	33
Total Current and Accrued Liabilities	238,826	296,766	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	179,206	99,441	36
Total Deferred Credits	179,206	99,441	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,248,063	12,232,763	41
Total Liabilities and Other Credits	29,097,178	27,445,885	

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)	5,354,691	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,354,691	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,435,131	0	0	0	10
Total Accumulated Provision	1,435,131	0	0	0	
Net Utility Plant	3,919,560	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	1,350,693				1,350,693	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	91,162				91,162	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,822				4,822	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	95,984	0	0	0	95,984	13
Debits during year						14
Book cost of plant retired	11,546				11,546	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,546	0	0	0	11,546	19
Balance End of Year	1,435,131	0	0	0	1,435,131	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	13,634,390	11,415,461	2,020,317	23,029,534	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	9,752,750		9,752,750	0	2
Total Nonutility Property (121)	23,387,140	11,415,461	11,773,067	23,029,534	
Less accum. prov. depr. & amort. (122)	5,611,913	454,000	2,020,317	4,045,596	3
Net Nonutility Property	17,775,227	10,961,461	9,752,750	18,983,938	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	15,640	15,258
Sewer utility	19,260	14,876
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	34,900	30,134

**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)				
Mortgage Revenue Bond 1996	3,581	428	35,512	1
Total			<u><u>35,512</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	2,200,560	1
Changes during year (explain):		2
Balance end of year	2,200,560	

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)	
MORTGAGE REVENUE BONDS 1996	03/01/1996	12/01/2011	4.58%	1,525,000	1
Total Bonds (Account 221):				1,525,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ASSOCIATED BANK - W&S EXTENSION	02/10/1997	05/01/2007	5.35%	0	1
DNR CLEAN WATER LOAN FUND	01/01/1992	12/01/2011	3.86%	784,696	2
DNR CLEAN WATER LOAN FUND II	07/28/1999	05/01/2019	2.64%	10,432,474	3
STATE TRUST FUND LOAN	01/01/1991	03/15/2002	5.75%	3,785	4
ASSOCIATED BANK - SEWER EXTENSION	05/01/1996	05/01/2001	6.00%	90,589	5
Total for Account 224				<u>11,311,544</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BOND	6,593	79,633	79,990	6,236	1
Subtotal	6,593	79,633	79,990	6,236	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	0			0	3
ST TRUST FUND LOAN	1,667	596	2,092	171	4
DNR CLEAN WATER LOAN FUND	2,019	31,991	31,487	2,523	5
ASSOCIATED BANK BROWNS	568	281	849	0	6
ASSOCIATED BANK BEELERS	3,831	4,767	5,733	2,865	7
DNR CLEAN WATER LOAN FUND II	43,440	232,496	256,641	19,295	8
UNFUNDED PENSION LIABILITY	0			0	9
Subtotal	51,525	270,131	296,802	24,854	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	58,118	349,764	376,792	31,090	

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	3,284,135	0	0	8,948,628	0	12,232,763	1
Add credits during year:							
For Services	15,300					15,300	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,299,435	0	0	8,948,628	0	12,248,063	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
MORTGAGE REVENUE RESERVE	200,000	3
MORTGAGE REVENUE RESERVE DEPRECIATION FUND	230,000	4
PLANT REPLACEMENT FUND	643,344	5
INTERCEPTOR FUND	42,295	6
SPECIAL ASSESSMENT RECEIVABLE	62,452	7
SPECIAL MAINTENANCE FUND	200,000	8
DEBT SERVICE FUND-CLEAN WATER FUND LOAN	286,710	9
REPLACEMENT FUND	3,817	10
WATER TOWER PAINTING FUND	266,703	11
BEELER'S ACRES WATER AND SEWER EXTENSION	30,635	12
OPERATIONS AND MAINTENANCE FUND	1,810,729	13
CONSTRUCTION FUND	241,669	14
Total (Acct. 125):	4,018,354	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	92,713	16
Electric		17
Sewer (Regulated)		18
Other (specify):		
NONE		19
Total (Acct. 142):	92,713	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	263,874	20
Merchandising, jobbing and contract work		21
Other (specify):		
NONE		22
Total (Acct. 143):	263,874	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	1,873	23

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)
Receivables from Municipality (145):		
LANDFILL CHARGES	749	24
SERVICES FOR 2001 SEWAGE TREATMENT	80,489	25
REFUNDS RECEIVABLE-TREATMENT PLANT	33,641	26
Total (Acct. 145):	116,752	
Prepayments (165):		
PREPAID INSURANCE	13,609	27
Total (Acct. 165):	13,609	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		29
Total (Acct. 183):	0	
Payables to Municipality (233):		
REFUNDS PAYABLE-TREATMENT PLANT	49,001	30
Total (Acct. 233):	49,001	
Other Deferred Credits (253):		
DEFERRED COMPENSATION	35,543	31
PENSION RELATED LIABILITY	53,663	32
DEFERRED INCOME-ANTENNA LEASE	90,000	33
Total (Acct. 253):	179,206	

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	5,344,317	0	0	0	5,344,317	1
Materials and Supplies	15,449	0	0	0	15,449	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,392,912	0	0	0	1,392,912	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,291,785	0	0	0	3,291,785	6
Other (specify):					0	7
Average Net Rate Base	675,069	0	0	0	675,069	
Net Operating Income	118,655	0	0	0	118,655	8
Net Operating Income as a percent of Average Net Rate Base	17.58%	N/A	N/A	N/A	17.58%	

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	2,200,560	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	999,165	3
Other (Specify):		4
Total Average Proprietary Capital	3,199,725	
Net Income		
Net Income	789,627	5
Percent Return on Proprietary Capital	24.68%	

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

Balance Sheet End-of-Year Account Balances (Page F-19)

The amounts referred to as refunds payable/receivable recorded in accoutns 145 and 233 relate to the water treatment plant and reflect the amounts owed to/by the district from/to the participating municipalities for difference between the estimated current operating costs and the actual current operating costs.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review again in 2002. 2/22/03 ele
August 28, 2002

Mr. Jerry Weisnicht, Administrative Manager
Shawano Lake Sanitary District
P.O. Box 452
Shawano, WI 54166-0452

2001 Analytical Review DWCCA-5360-ELE

Dear Mr. Weisnicht:

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. During our review, we noted the percent of water losses for your water utility was 30 percent in 2001. The annual report note states that a water loss audit was done and that some repairs need to be made. Have these repairs been done, scheduled, or budgeted for? Our objective is to offer our assistance in determining additional reason(s) for your high water losses and lend our support to acquire the resources to correct the problem. Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or e-mail us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses. If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344 7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to peter.feneht@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

2. Although 18 new services are reported on page W-16, no plant dollars were recorded as additions to Account 345, page W-8. Your footnote indicated that the cost of the water service laterals was recorded as sewer plant. This is not appropriate. Even though some accounts may be shared, the water and sewer utility must maintain separate plant records. Please record an adjusting entry to transfer the cost of these 18 water services from sewer plant to water plant, and confirm that this has been done.

3. On page F-2, an amount is reported in Account 421, described as "LEASE

FINANCIAL SECTION FOOTNOTES

(RENTAL) INCOME-FOR ANTENNA ON WATER TOWER". Rent for the antenna on water tower is more appropriately reported in Account 472, Rents from Water Property, page W-4. Please report this amount in the appropriate account in the future.

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

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

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Attachment

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5360 Shawano Lake.doc

Accountant's Report

Board of Commissioners
Shawano Lake Sanitary District # 1
Shawano, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for Shawano Lake Sanitary District # 1 as of December 31, 2001 and for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted

FINANCIAL SECTION FOOTNOTES

~~SERVICE COMMISSION OF WISCONSIN WHICH DIFFER FROM~~ generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson LLP

Stevens Point, Wisconsin
February 1, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	397,354	1
Total Sales of Water	397,354	
Other Operating Revenues		
Forfeited Discounts (470)	2,687	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	36,044	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	38,731	
Total Operating Revenues	436,085	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	4,607	8
Pumping Expenses (620-625)	47,458	9
Water Treatment Expenses (630-635)	16,093	10
Transmission and Distribution Expenses (640-655)	52,362	11
Customer Accounts Expenses (901-904)	17,470	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	80,995	14
Total Operation and Maintenance Expenses	218,985	
Other Operating Expenses		
Depreciation Expense (403)	91,162	15
Amortization Expense (404-407)		16
Taxes (408)	7,283	17
Total Other Operating Expenses	98,445	
Total Operating Expenses	317,430	
NET OPERATING INCOME	118,655	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,024	66,971	192,510	4
Commercial	156	46,376	87,768	5
Industrial	3	2,463	3,774	6
Total Metered Sales to General Customers (461)	2,183	115,810	284,052	
Private Fire Protection Service (462)	16		3,996	7
Public Fire Protection Service (463)	4		106,949	8
Other Sales to Public Authorities (464)	9	1,217	2,357	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,212	117,027	397,354	

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)	106,949	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	106,949	
Forfeited Discounts (470):		
Customer late payment charges	2,687	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,687	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,963	10
Other (specify): STAND BY CHARGES	32,081	11
Total Other Water Revenues (474)	36,044	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	2,128	3
Maintenance of Water Source Plant (605)	2,479	4
Total Source of Supply Expenses	4,607	
 PUMPING EXPENSES		
Operation Labor (620)	23,721	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	23,343	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	394	9
Total Pumping Expenses	47,458	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	13,601	10
Chemicals (631)	1,129	11
Operation Supplies and Expenses (632)	1,363	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	16,093	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	23,538	14
Operation Supplies and Expenses (641)	4,681	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	6,985	17
Maintenance of Services (652)	15,798	18
Maintenance of Meters (653)	165	19
Maintenance of Hydrants (654)	165	20
Maintenance of Other Plant (655)	1,030	21
Total Transmission and Distribution Expenses	52,362	

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)	4,527	22
Accounting and Collecting Labor (902)	12,943	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,470	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	22,088	27
Office Supplies and Expenses (921)	2,713	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,811	30
Property Insurance (924)	5,323	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	31,048	33
Regulatory Commission Expenses (928)	890	34
Miscellaneous General Expenses (930)	4,569	35
Transportation Expenses (933)	5,553	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	80,995	
 Total Operation and Maintenance Expenses	 218,985	

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		6,692	3
PSC Remainder Assessment		591	4
Other (specify): NONE			5
Total tax expense		7,283	

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)	816		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	816	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	65,001		4
Structures and Improvements (311)	83,235		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	213,404		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	28,880		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	390,520	0	
PUMPING PLANT			
Land and Land Rights (320)	396		12
Structures and Improvements (321)	87,237	3,100	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	273		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	138,060		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,606		20
Total Pumping Plant	234,572	3,100	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,659		23
Total Water Treatment Plant	11,659	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,203		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			816	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	816	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			65,001	4
Structures and Improvements (311)			83,235	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			213,404	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			28,880	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	390,520	
PUMPING PLANT				
Land and Land Rights (320)			396	12
Structures and Improvements (321)			90,337	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			273	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			138,060	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,606	20
Total Pumping Plant	0	0	237,672	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,659	23
Total Water Treatment Plant	0	0	11,659	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			15,203	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	329,284		26
Transmission and Distribution Mains (343)	3,246,813		27
Fire Mains (344)	0		28
Services (345)	575,360		29
Meters (346)	154,874	18,181	30
Hydrants (348)	277,236		31
Other Transmission and Distribution Plant (349)	504		32
Total Transmission and Distribution Plant	4,599,274	18,181	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	12,785		35
Computer Equipment (391.1)	1,632		36
Transportation Equipment (392)	42,333	8,358	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	40,352	2,655	44
Other Tangible Property (399)	0		45
Total General Plant	97,102	11,013	
Total utility plant in service directly assignable	5,333,943	32,294	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,333,943	32,294	

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)			329,284 26
Transmission and Distribution Mains (343)			3,246,813 27
Fire Mains (344)			0 28
Services (345)			575,360 29
Meters (346)	6,435		166,620 30
Hydrants (348)			277,236 31
Other Transmission and Distribution Plant (349)			504 32
Total Transmission and Distribution Plant	6,435	0	4,611,020
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			12,785 35
Computer Equipment (391.1)			1,632 36
Transportation Equipment (392)	5,111		45,580 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			43,007 44
Other Tangible Property (399)			0 45
Total General Plant	5,111	0	103,004
Total utility plant in service directly assignable	11,546	0	5,354,691
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,546	0	5,354,691

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			12,297	12,297	1
February			10,980	10,980	2
March			13,000	13,000	3
April			12,891	12,891	4
May			16,029	16,029	5
June			17,485	17,485	6
July			22,508	22,508	7
August			17,581	17,581	8
September			15,134	15,134	9
October			13,596	13,596	10
November			12,598	12,598	11
December			12,959	12,959	12
Total annual pumpage	0	0	177,058	177,058	
Less: Water sold				117,027	13
Volume pumped but not sold				60,031	14
Volume sold as a percent of volume pumped				66%	15
Volume used for water production, water quality and system maintenance				6,889	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,889	19
Volume pumped but unaccounted for				53,142	20
Percent of water lost				30%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Water loss audit was done in 2001 however, some repairs still need to be completed.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,085	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
Heavy tourist influx during summer period					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				213	26
Date of minimum: 12/6/2001					27
Total KWH used for pumping for the year				276,168	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)	
W5205 LAKEVIEW ROAD	WELL 1	454	19	1,000,000	Yes	1
N6774 RETREAT ROAD	WELL 2	151	16	576,000	Yes	2
W5393 LAKEVIEW ROAD	WELL 3	318	15	648,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	W5205 LAKEVIEW ROAD	N6774 RETREAT ROAD	W5393 LAKEVIEW ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	TRAUT	5
Year Installed	1974	1974	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	350	400	8
Pump Motor or Standby Engine Mfr	GEN ELECTRIC	GEN ELECTRIC	GEN ELECTRIC	9 10
Year Installed	1974	1974	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1 RESERVOIR	OLD LAKE ROAD TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	99	99	6
Total capacity in gallons (actual)	500,000	400,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	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)		
A	D	6.000	56,527	0	0	0	56,527	1	
M	D	6.000	388	0	0	0	388	2	
P	D	6.000	12,872	0	0	0	12,872	3	
A	D	8.000	13,038	0	0	0	13,038	4	
M	D	8.000	455	0	0	0	455	5	
P	D	8.000	7,425	0	0	0	7,425	6	
A	D	10.000	10,033	0	0	0	10,033	7	
M	D	10.000	300	0	0	0	300	8	
P	D	10.000	4,050	0	0	0	4,050	9	
A	D	12.000	62,742	0	0	0	62,742	10	
M	D	12.000	40	0	0	0	40	11	
P	D	12.000	671	0	0	0	671	12	
A	D	14.000	66,671	0	0	0	66,671	13	
M	D	14.000	674	0	0	0	674	14	
Total Within Municipality			235,886	0	0	0	235,886		
Total Utility			235,886	0	0	0	235,886		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,661	0	0	0	1,661	26	1
M	1.000	416	18	0	0	434	6	2
M	1.250	2	0	0	0	2		3
M	1.500	29	0	0	0	29		4
M	2.000	37	0	0	0	37		5
P	3.000	1	0	0	0	1		6
M	3.000	1	0	0	0	1		7
P	4.000	3	0	0	0	3		8
A	4.000	1	0	0	0	1		9
M	4.000	2	0	0	0	2		10
M	8.000	3	0	0	0	3		11
A	10.000	1	0	0	0	1		12
Total Utility		2,157	18	0	0	2,175	32	

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	2,091	300	187	4	2,208	330	1
0.750	18	1	2	0	17	1	2
1.000	30	0	0	0	30	1	3
1.500	25	0	0	0	25	3	4
2.000	25	0	0	0	25	25	5
3.000	2	0	0	0	2	2	6
4.000	1	0	0	0	1	0	7
6.000	1	0	0	0	1	1	8
Total:	2,193	301	189	4	2,309	363	

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	2,019	72	0	6	0	111	2,208	1
0.750	2	13	0	0	0	2	17	2
1.000	2	24	1	2	0	1	30	3
1.500	1	22	0	1	0	1	25	4
2.000	0	22	2	0	0	1	25	5
3.000	0	2	0	0	0	0	2	6
4.000	0	0	0	0	0	1	1	7
6.000	0	1	0	0	0	0	1	8
Total:	2,024	156	3	9	0	117	2,309	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	472				472	2
Total Fire Hydrants	472	0	0	0	472	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	270
Number of distribution system valves end of year:	633
Number of distribution valves operated during year:	345

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The decrease in account 641 is a normal fluctuation for the utility. The expenses are allocated between the water and sewer and the portion allocated to the water depends on the total amount purchased.

The increase in account 651 is due to the repair of the leaks found with the water loss audit. The approximate cost of these repairs was \$6,500.

The decrease in account 652 is due to special maintenance budget which was used to make repairs in 2000 and was used to purchase fixed assets in 2001. In 2000 this amount was approximately \$18,000.

Water Services (Page W-16)

The additions to services were financed through the sewer and as the water and sewer are maintained in the same fund, there was no due to/from reported and the additions showed up as additions to the sewer services and not the water services.

Meters (Page W-17)

The adjustment to 5/8 inch meters is due to a miscount in 2000.
