



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COUNTRY ESTATES SANITARY DISTRICT TOWN OF LYONS #1

Principal Office: 6979 PRAIRIE LANE
BURLINGTON, WI 53105

For the Year Ended: DECEMBER 31, 2002

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.

SIGNATURE PAGE

I JEANNIE WALTER of
(Person responsible for accounts)

COUNTRY ESTATES SANITARY DISTRICT TOWN OF LYONS #1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/29/2003
(Date)

MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COUNTRY ESTATES SANITARY DISTRICT TOWN OF LYONS #1

Utility Address: 6979 PRAIRIE LANE
BURLINGTON, WI 53105

When was utility organized? 1/1/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEANNIE WALTER

Title: MANAGER

Office Address:

6979 PRAIRIE LANE
BURLINGTON, WI 53105

Telephone: (262) 763 - 6644

Fax Number: (262) 763 - 6644

E-mail Address: cesdwater@speeddial.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR GARY L CARR

Title: PRESIDENT

Office Address:

1455 CREEK ROAD
BURLINGTON, WI 53105

Telephone: (262) 745 - 3709

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: TIMOTHY J HERLITZKA

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2659

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 3/8/2002

Period covered by most recent audit: CALENDAR YEAR 2001

Names and titles of utility management including manager or superintendent:

Name: JEANNIE WALTER

Title: MANAGER

Office Address:

6979 PRAIRIE LANE

BURLINGTON, WI 53105

Telephone: (262) 763 - 6644

Fax Number: (262) 763 - 6644

E-mail Address: cesdwater@speeddial.net

Name of utility commission/committee: COUNTRY ESTATES SANITARY DISTRICT

Names of members of utility commission/committee:

MR GARY L CARR, PRESIDENT

MR JOHN PIEH, TREASURER

MR EARL ZIMMERMAN, SECRETARY

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

none

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	141,231	96,680	1
Operating Expenses:			
Operation and Maintenance Expense (401)	45,100	24,456	2
Depreciation Expense (403)	98,238	49,078	3
Amortization Expense (404)	0	0	4
Taxes (408)	691	0	5
Total Operating Expenses	144,029	73,534	
Net Operating Income	(2,798)	23,146	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(2,798)	23,146	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	37,915	46,885	9
Miscellaneous Nonoperating Income (421)	0	44,622	10
Total Other Income	37,915	91,507	
Total Income	35,117	114,653	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	10,203	0	12
Total Miscellaneous Income Deductions	10,203	0	
Income Before Interest Charges	24,914	114,653	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	63,941	102,345	13
Amortization of Debt Discount and Expense (428)	512	228	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	64,453	102,573	
Net Income	(39,539)	12,080	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	72,526	60,446	19
Balance Transferred from Income (433)	(39,539)	12,080	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	32,987	72,526	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	37,915	4
Total (Acct. 419):	37,915	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
WRWA INTEREST SUBSIDY RELATED TO 2001	10,203	7
Total (Acct. 426):	10,203	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	141,231	0	0	0	141,231	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	141,231	0	0	0	141,231	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,979,166	2,960,018	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	265,759	167,521	2
Net Utility Plant	2,713,407	2,792,497	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	519,594	580,177	6
Special Funds (125)	39,532	29,828	7
Total Other Property and Investments	559,126	610,005	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	299,032	266,021	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,634	4,004	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	43,670	46,075	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	362,336	316,100	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,044	21,664	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	24,044	21,664	
Total Assets and Other Debits	3,658,913	3,740,266	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	32,987	72,526	23
Total Proprietary Capital	32,987	72,526	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,506,471	1,519,257	26
Total Long-Term Debt	1,506,471	1,519,257	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,350	10,203	28
Payables to Municipality (233)	3,929		29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	25,100	25,700	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	39,379	35,903	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	207	1,461	36
Total Deferred Credits	207	1,461	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,079,869	2,111,119	38
Total Liabilities and Other Credits	3,658,913	3,740,266	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,979,166	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,979,166	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	265,759	0	0	0	9
Total Accumulated Provision	265,759	0	0	0	
Net Utility Plant	2,713,407	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	167,521				167,521	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	98,238				98,238	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	98,238	0	0	0	98,238	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	265,759	0	0	0	265,759	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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

**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)				
DEBT DISCOUNT	512	428	24,044	1
Total			24,044	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u>0</u>

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE	12/31/2001	12/31/2002	5.50%	0	1
Total Bonds (Account 221):				0	

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)					
USDA-RD	03/15/2001	03/15/2041	5.00%	1,506,471	1
Total for Account 224				<u>1,506,471</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	691	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>691</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	524	7
PSC Remainder Assessment	167	8
Other (explain):		
NONE		9
Total payments and other debits	<u>691</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
USDA-RD LOAN	25,700	63,941	64,541	25,100	3
Subtotal	25,700	63,941	64,541	25,100	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	25,700	63,941	64,541	25,100	

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	2,111,119	0	0	0	0	2,111,119	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANT	31,250					31,250	5
Balance End of Year	2,079,869	0	0	0	0	2,079,869	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,310,556					1,310,556	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):		
SPECIAL ASSESSMENTS RECEIVABLE	519,594	2
Total (Acct. 124):	519,594	
Special Funds (125):		
RESERVE ACCOUNT	20,478	3
DEPRECIATION ACCOUNT	19,054	4
Total (Acct. 125):	39,532	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,634	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE	0	9
Total (Acct. 142):	19,634	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM THE TOWN OF LYONS FOR ITEMS ON TAX ROLL	43,670	13
Total (Acct. 145):	43,670	
Prepayments (165):		
0	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
UNREGULATED SEWER SYSTEM	3,929	17
Total (Acct. 233):	3,929	
Other Deferred Credits (253):		
DEFERRED REVENUES	207	18
Total (Acct. 253):	207	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,969,592	0	0	0	2,969,592	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	216,640	0	0	0	216,640	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,095,494	0	0	0	2,095,494	6
Other (specify):						
NONE					0	7
Average Net Rate Base	657,458	0	0	0	657,458	
Net Operating Income	(2,798)	0	0	0	(2,798)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.43%	N/A	N/A	N/A	-0.43%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	52,756	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	52,756	
Net Income		
Net Income	(39,539)	5
Percent Return on Proprietary Capital	-74.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

The Accounts Receivable for Assessments and Water Usage are broken out as estimates. The total of the two is the actual total still owed to the district as of the end of the year.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Report was refiled on 4/30/03 and review was done on the refiled report. ele response received 6/24/03:

TO: Elaine Engelke, PSCW

FROM: Laura Geurink

CC: Jeannie Walter

DATE: June 24, 2003

RE: Analytical Review of the 2002 Annual Report

In response to the analytical review of the 2002 Annual Report for Country Estates Sanitary District dated June 19, 2003, the following issues were addressed:

1. These costs will be allocated in 2003 (since sewer billings were not based on water usage in 2002, no allocation was deemed necessary. This will change in 2003.)
2. In 2003, the gas used to heat the buildings will be recorded in account 640.
3. A copy of the revised page W-15 will be attached as an adobe file.
4. A copy of the revised page W-13 will be attached as an adobe file.
5. The amount for account 323 - generator is \$60,000. The amount for account 342 - reservoir is \$175,000. These amounts will be broken out on the 2003 PSC report on page W-8.
6. Account 684 - Insurance Expense will be reviewed for appropriate expense for the 2003 Report.
7. Noted.
8. The WRWA Interest Subsidy is a one-time entry, thus no further detail is required.
9. A copy of the revised page F-17 is attached as an adobe file.

Please call if you have any further questions at 608-240-2322.

Dear Ms. Walter:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 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. We have noted on Page i of the annual report that Country Estates provides sewer service. We are attaching below Pages 11 and 12 of the Water Utility Reference Manual describing the method for allocating water meter costs to the sewer department. We understand that these costs will be allocated effective in 2003. Since Country Estates is a sanitary district, the allocation of local and school tax will not apply.
2. During our review, we compared the kWh used for pumping reported on Page W-10 to the pumping expense reported on Page W-5. The pumping expense appears high. We addressed this matter in item No. 5 of our 2001 review letter as follows:

FINANCIAL SECTION FOOTNOTES

"In the footnotes to the Water Operation & Maintenance Expenses schedule or page W-5 it is explained that the amount listed as power for pumping also includes the gas used to heat the buildings. Please note that in the future the costs for heating should be reported in Account 640, Supplies and Expenses."

In the future, please breakout the costs for heating the buildings and report in Account 640.

3. Staff Auditor Kathy Butzlaff has reviewed the Water Mains schedule, Page W-15, and our records show:

- 4800 feet of 3" distribution main
- 6000 feet of 4" distribution main
- 3300 feet of 6" distribution main
- 2600 feet of 8" supply main

Please supply a corrected Page W-15 or otherwise explain the difference from our records.

4. Page W-13 reports one pump. However, your utility has two wells so there should be at least two pumps reported. Please supply a corrected Page W-13 or otherwise explain this matter.

5. On Page W-8, dollars are not reported for Account 323, generator or Account 342, reservoir. Were these amounts lumped into Account 332? If so, they need to be adjusted to the proper accounts. Please furnish a copy of the adjusting entries for the 2003 annual report or an explanation.

6. A review of Account 684, Insurance Expense, Page W-5, indicates that amount appears high compared to similar utilities of the same size. You may want to review the Uniform System of Accounts, Class D, for your 2003 annual report for expenses which should more appropriately be reported in other accounts. A pdf copy is available (or will be soon) on our web site at www.psc.wi.gov

7. We noted that Country Estates is reporting a net loss for 2002 and that water sales appear low. If water sales continue low, your utility may want to consider applying for a water rate increase.

8. On Page F-2, Account 426, \$10,203 is reported described as: WRWA INTEREST SUBSIDY RELATED TO 2001. It is not entirely clear what that item relates to. If that is a one-time entry, no further detail is required. However, in the future, please fully explain unusual entries of this nature.

9. Please provide the grant information necessary to complete line 6 of Page F-17 and update your copy of the annual report.

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

FINANCIAL SECTION FOOTNOTES

~~have any questions, please feel free to contact me at (608) 266-3766.~~

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:
Meter Expense Allocation

If the sewer department bases its charge for utility service upon a volume charge, which is determined from the reading of the water meter, the water utility must charge the sewer department for its share of all meter-related expenses. In this situation, both the water utility and the sewer department derive equal benefit from the reading of the water meters. This applies even if the sewer department is not regulated by the Commission.

Meter-related expenses include meter maintenance, expenses incurred in the daily operation of meters, meter reading expenses, local and school tax on meters, and return on net investment in meters. Payroll overheads, such as social security taxes and pension and benefits expenses applicable to the labor charged to the meter-related expenses, are also included.

When calculating the rate of return on net investment in meters, the authorized rate of return on rate base from the most recent rate order is used. To calculate depreciation expense, the certified or authorized depreciation rate is multiplied by the average plant investment in Account 346, Meters.

Reimbursements of costs received from the sewer department are credited to the appropriate expense accounts, and the return on net investment in meters is credited to other water revenues as listed below. In the first four categories, Account 408 is included for social security taxes.

Water - Credits Sewer - Debits	
Description	Class AB Class C Class D
Removing, resetting, testing & inspecting meters	408, 663, 926 408, 640, 926 408, 600, 686 834, 854
Maintenance of meters & meter testing equipment	408, 676, 926 408, 653, 926 650 834, 854
Labor & materials used in reading meters	408, 902, 926 408, 901, 903, 926 408, 680, 681, 686 842
Labor & materials used in customer billing, accounting, & collecting	408, 901, 903, 926 408, 902, 903, 926 408, 680, 681, 686 840
Depreciation expense for Account 346, Meters	403 403 403 403
Local & school tax equivalent on meters	408 408 408 408
Return on net investment in meters	474 474 474 856

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	109,981	1
Total Sales of Water	109,981	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	31,250	4
Total Other Operating Revenues	31,250	
Total Operating Revenues	141,231	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,636	5
General Operating Expenses (680-690)	22,464	6
Total Operation and Maintenance Expenses	45,100	
Other Operating Expenses		
Depreciation Expense (403)	98,238	7
Amortization Expense (404)		8
Taxes (408)	691	9
Total Other Operating Expenses	98,929	
Total Operating Expenses	144,029	
NET OPERATING INCOME	(2,798)	

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	206	9,798	109,981	4
Commercial				5
Industrial				6
Total Metered Sales to General Customers (461)	206	9,798	109,981	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			0	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	206	9,798	109,981	

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	0	0	1
Total		0	0
		0	0

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)	0	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
Customer late payment charges	0	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
AMORTIZATION OF CONSTRUCTION GRANT	31,250	9
Total Amortization of Construction Grants (475)	31,250	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,971	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	8,631	3
Chemicals (630)	2,461	4
Supplies and Expenses (640)	5,437	5
Repairs of Water Plant (650)	136	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	22,636	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	350	8
Office Supplies and Expenses (681)	2,288	9
Outside Services Employed (682)	7,615	10
Insurance Expense (684)	10,421	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,790	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	22,464	
Total Operation and Maintenance Expenses	45,100	

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		524 3
PSC Remainder Assessment		167 4
Other (specify): NONE		5
Total tax expense		691

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	556,116		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	114,277	4,519	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	670,393	4,519	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	86,754		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	86,754	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	500,751	850	22
Water Treatment Equipment (332)	1,132,061	1,980	23
Total Water Treatment Plant	1,632,812	2,830	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			556,116 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			118,796 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	674,912
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			86,754 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	86,754
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			501,601 22
Water Treatment Equipment (332)			1,134,041 23
Total Water Treatment Plant	0	0	1,635,642
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	174,700		27
Fire Mains (344)	0		28
Services (345)	78,000	10,350	29
Meters (346)	303,701	1,449	30
Hydrants (348)	9,300		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	565,701	11,799	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	132		35
Computer Equipment (372.1)	4,226		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	4,358	0	
Total utility plant in service directly assignable	2,960,018	19,148	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,960,018	19,148	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			174,700 27
Fire Mains (344)			0 28
Services (345)			88,350 29
Meters (346)			305,150 30
Hydrants (348)			9,300 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	577,500
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			132 35
Computer Equipment (372.1)			4,226 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,358
Total utility plant in service directly assignable	0	0	2,979,166
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,979,166

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			929	929	1
February			680	680	2
March			718	718	3
April			675	675	4
May			739	739	5
June			893	893	6
July			943	943	7
August			1,012	1,012	8
September			780	780	9
October			716	716	10
November			999	999	11
December			794	794	12
Total annual pumpage	0	0	9,878	9,878	
Less: Water sold				9,798	13
Volume pumped but not sold				80	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				65	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				65	19
Volume pumped but unaccounted for				15	20
Percent of water lost				0%	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.)				52	23
Date of maximum: 12/27/2002					24
Cause of maximum:					25
flushing of hydrants and sewer mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				8	26
Date of minimum: 11/2/2002					27
Total KWH used for pumping for the year				55,989	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 5	well 5	1,607	18	50,000	Yes	1
WELL 6	well 6	1,435	18	50,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	COUNTRY ESTATES	COUNTRY ESTATES #2	COUNTRY ESTATES #3	1
Location	6978 PRAIRIE LANE	6978 PRAIRIE LANE	6978 PRAIRIE LANE	2
Purpose	B	B	B	3
Destination	T	T	T	4
Pump Manufacturer	L W ALLEN	L W ALLEN	L W ALLEN	5
Year Installed	2000	2000	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	235	235	235	8
Pump Motor or Standby Engine Mfr	MUNICIPAL	MUNICIPAL	MUNICIPAL	9
Year Installed	2000	2000	2000	10
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	11
Horsepower	25	25	25	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	COUNTRY ESTATES #4	COUNTRY ESTATES #5		14
Location	6978 PRAIRIE LANE	6978 PRAIRIE LANE		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	GOULD	GOULD		18
Year Installed	2000	2000		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	400	400		21
Pump Motor or Standby Engine Mfr	MUNICIPAL	MUNICIPAL		22
Year Installed	2000	2000		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	50	50		25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	COUNTRY ESTATES		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	10		6
Total capacity in gallons (actual)	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	9,280	0	0	(4,480)	4,800	1
M	D	4.000	0			6,000	6,000	2
M	D	6.000	0			3,300	3,300	3
M	S	8.000	0			2,600	2,600	4
Total Within Municipality			9,280	0	0	7,420	16,700	
Total Utility			9,280	0	0	7,420	16,700	

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	0.500	206	0	0	0	206	1
Total Utility		206	0	0	0	206	0

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	206	0	0	0	206	20	1
Total:	206	0	0	0	206	20	

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	206	0	0	0	0	0	206	1
Total:	206	0	0	0	0	0	206	

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	16				16	2
Total Fire Hydrants	16	0	0	0	16	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	17
Number of distribution system valves end of year:	26
Number of distribution valves operated during year:	26

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

The utility does not bill for Public Fire Protection.

Water Utility Plant in Service (Page W-08)

Account 345 - Additions are for installation charges related to services purchased in the prior year.

Account 316 - Additions are for installation charges related to the prior year supply main project.

Account 346 - Additions are for installation charges related to meters purchased in the prior year.

Pumping & Power Equipment (Page W-13)

schedule updated from review response 7/1/03 ele

Water Mains (Page W-15)

schedule adjusted per review response 7/1/03 ele
