



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MINDORO SANITARY DISTRICT # 1

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Principal Office: N9100 STATE RD 108  
MINDORO, WI 54644

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For the Year Ended: DECEMBER 31, 2002

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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:** MINDORO SANITARY DISTRICT # 1

**Utility Address:** N9100 STATE RD 108  
MINDORO, WI 54644

**When was utility organized?** 10/15/1964

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** SANDY ASLESON

**Title:** BOOKKEEPER

**Office Address:**

P.O. BOX 121  
MINDORO, WI 54644

**Telephone:** (608) 857 - 3517

**Fax Number:**

**E-mail Address:**

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

**Name:** CAROL A CHRISTNOVICH

**Title:** MANAGER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE  
P.O. BOX 1508  
LA CROSSE, WI 54602

**Telephone:** (608) 784 - 7737 EXT 219

**Fax Number:** (608) 785 - 2140

**E-mail Address:** cchristnovich@habco.com

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

**Name:** MR BARRY SCHIMKE

**Title:** PRESIDENT

**Office Address:**

W3970 CTH D  
MINDORO, WI 54644

**Telephone:** (608) 857 - 3056

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** WENDELL PFAFF

**Title:** OPERATOR

**Office Address:**

W 3832 CTY RD DE  
MINDORO, WI 54644

**Telephone:** (608) 857 - 3346

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** DISTRICT BOARD

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

MR ROBERT ACHTERKIRCH

MS SANDY ASLESON

MR WENDELL PFAFF

MR BARRY SCHIMKE, PRESIDENT

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**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:** 10/15/196

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	36,866	26,983	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	25,240	20,115	2
Depreciation Expense (403)	4,680	4,567	3
Amortization Expense (404)	0	0	4
Taxes (408)	902	433	5
<b>Total Operating Expenses</b>	<b>30,822</b>	<b>25,115</b>	
<b>Net Operating Income</b>	<b>6,044</b>	<b>1,868</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>6,044</b>	<b>1,868</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	113	121	9
Miscellaneous Nonoperating Income (421)	0	4,940	10
<b>Total Other Income</b>	<b>113</b>	<b>5,061</b>	
<b>Total Income</b>	<b>6,157</b>	<b>6,929</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	2,316	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>2,316</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>3,841</b>	<b>6,929</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,845	1,778	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>1,845</b>	<b>1,778</b>	
<b>Net Income</b>	<b>1,996</b>	<b>5,151</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(27,185)	(32,336)	19
Balance Transferred from Income (433)	1,996	5,151	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(25,189)</b>	<b>(27,185)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
FIRST NATIONAL BANK	113	4
<b>Total (Acct. 419):</b>	<b>113</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONREGULATED SEWER UTILITY NET LOSS	2,316	7
<b>Total (Acct. 426):</b>	<b>2,316</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### 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	36,866	0	0	0	36,866	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>36,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,866</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	183,280	179,430	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	104,461	99,624	<b>2</b>
<b>Net Utility Plant</b>	<b>78,819</b>	<b>79,806</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	195,018	191,855	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	105,946	101,754	<b>4</b>
<b>Net Nonutility Property</b>	<b>89,072</b>	<b>90,101</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>89,072</b>	<b>90,101</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,328	865	<b>8</b>
Temporary Cash Investments (132)	1,700	1,636	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	7,502	7,411	<b>11</b>
Other Accounts Receivable (143)	5,120	4,995	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	11,613	12,227	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>28,263</b>	<b>27,134</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	10,356	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>10,356</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>206,510</b>	<b>197,041</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(25,189)	(27,185)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(25,189)</b>	<b>(27,185)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	43,346	37,045	<b>26</b>
<b>Total Long-Term Debt</b>	<b>43,346</b>	<b>37,045</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,002	1,759	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	981	774	<b>31</b>
Interest Accrued (237)	311	238	<b>32</b>
Other Current and Accrued Liabilities (238)	1,808	1,159	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>5,102</b>	<b>3,930</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	183,251	183,251	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>206,510</b>	<b>197,041</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	183,280	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	183,280	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	104,461	0	0	0	9
<b>Total Accumulated Provision</b>	104,461	0	0	0	
<b>Net Utility Plant</b>	78,819	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	99,624				<b>99,624</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	4,680				<b>4,680</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	213				<b>213</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>4,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,893</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	56				<b>56</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56</b>	<b>19</b>
<b>Balance End of Year</b>	<b>104,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,461</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.72%					<b>22</b>

**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	191,855	3,163		195,018	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>191,855</b>	<b>3,163</b>	<b>0</b>	<b>195,018</b>	
Less accum. prov. depr. & amort. (122)	101,754	4,192		105,946	3
<b>Net Nonutility Property</b>	<b>90,101</b>	<b>(1,029)</b>	<b>0</b>	<b>89,072</b>	

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

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

### MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</u></u>

**BONDS (ACCT. 221)**

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

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
NOTE TO BANK	06/14/2001	07/10/2003	5.25%	0	<b>1</b>
NOTE TO BANK	08/12/2002	11/02/2007	4.50%	18,680	<b>2</b>
NOTE TO BANK	05/01/2001	05/01/2003	4.95%	24,666	<b>3</b>
<b>Total for Account 224</b>				<b>43,346</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	774	1
<b>Accruals:</b>		
Charged water department expense	902	2
Charged electric department expense		3
Charged sewer department expense	425	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>1,327</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	1,083	7
PSC Remainder Assessment	37	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>1,120</u>	
<b>Balance end of year</b>	<u><u>981</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NOTE PAYABLE TO BANK	158	1,327	1,301	184	3
NOTE PAYABLE TO BANK #2	80	184	264	0	4
NOTE PAYABLE TO BANK #3		334	207	127	5
<b>Subtotal</b>	<b>238</b>	<b>1,845</b>	<b>1,772</b>	<b>311</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>238</b>	<b>1,845</b>	<b>1,772</b>	<b>311</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	70,829	0	0	112,422	0	<b>183,251</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>70,829</b>	<b>0</b>	<b>0</b>	<b>112,422</b>	<b>0</b>	<b>183,251</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	58,000			112,422		<b>170,422</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	7,502	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>7,502</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	5,120	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>5,120</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS & PFP TO TAX ROLL	11,613	12
<b>Total (Acct. 145):</b>	<b>11,613</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
PRELIM. COSTS FOR WWTP UPGRADE	10,356	15
<b>Total (Acct. 183):</b>	<b>10,356</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	181,355	0	0	0	181,355	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	102,042	0	0	0	102,042	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	70,829	0	0	0	70,829	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>8,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,484</b>	
Net Operating Income	6,044	0	0	0	6,044	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>71.24%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>71.24%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(26,187)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>(26,187)</b>	
<b>Net Income</b>		
Net Income	1,996	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

IN AUGUST 2002, A NEW PROMISSORY NOTE WAS ISSUED TO THE DISTRICT.  
THIS NOTE IS A REFINANCING OF NOTE #2 FROM 2001, PLUS AN ADDITIONAL  
\$9,000.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

To the District Board  
Mindoro Sanitary District #1  
Mindoro, Wisconsin

We have compiled the accompanying balance sheets of Mindoro Sanitary District #1 as of December 31, 2002 and 2001, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with 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 accompanying supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on this information.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

We are not independent with respect to the District.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin  
February 7, 2003

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

The deferred debit represents preliminary costs associated with the potential construction of a new WWTP.

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**FINANCIAL SECTION FOOTNOTES**

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

email 9/15/03:

Dear Carol,

You're absolutely correct. Even the rate analyst here didn't recall (or notice) the F-2 rate. I'll put a little note on our tariff to make that clearer to future reviewers that the \$8,714 total would include F-2 tarified charges. I still should have noticed that the total on W-4 was \$8,714. I'll write a letter to the utility today apologizing for this error on our part and cc you.

Sorry!

Regards, Elaine

-----Original Message-----

From: Carol Christnovich [mailto:cchristnovich@habco.com]

Sent: Saturday, September 13, 2003 4:00 PM

To: elaine.engelke@psc.state.wi.us

Subject: Mindoro Sanitary District August 7, 2003 letter

Hi Elaine-

Mindoro forwarded me the letter dated August 7, 2003 regarding their undercharge of PFP as a result in what you believe to be a misprint in the F-1 schedule. I was not involved in the 2000 rate study however my understanding was that the \$2,270 is the rural public fire protection charge which did not change with the year 2000 rate study. I am currently looking at schedule F-2 and the rural amount is \$2,270. I will fax you a copy of this today. If you look at page W-4 of the 2002 PSC report, the total PFP charged was \$8,714. As I see things, there was no undercharge for 2002 and Schedule F-1 was correct prior to the recent PSC revision. Please let me know your thoughts!

Carol Christnovich, CPA  
Manager  
Hawkins, Ash, Baptie & Company, LLP

Ms. Sandy Asleson, Bookkeeper  
Mindoro Sanitary District #1  
P.O. Box 121  
Mindoro, WI 54644-0121

Re: Public Fire Protection Service, Tariff F-1 DWCCA-3730-ELE

Dear Ms. Asleson:

During your recent analytical review, we noted that your Public Fire Protection Service tariff, F-1, had a misprint. It indicated in the first paragraph that the annual charge for public fire-protection service to the Mindoro Sanitary District Number 1 shall be \$6,444. However, the second paragraph indicated the annual charge shall never be less than \$8,714. I notified our rates bureau of the difference. Today they indicated to me that \$8,714 is the correct amount. I have enclosed a copy of the new rate

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## FINANCIAL SECTION FOOTNOTES

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sheet.

Because of the incorrect amount in your tariff, an incorrect amount was charged the municipality and reported on Page W-4 of your annual report and resulted in an undercharge of \$2,270 for public fire protection service. If this undercharge is collected in 2003, it should be reported on line 4, "other", of Page W-4 and described as an adjustment for a 2002 undercharge.

If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters\3730  
Mindoro PFP.doc

good filer

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	36,680	1
<b>Total Sales of Water</b>	<b>36,680</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	85	2
Other Water Revenues (474)	101	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>186</b>	
<b>Total Operating Revenues</b>	<b>36,866</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	16,410	5
General Operating Expenses (680-690)	8,830	6
<b>Total Operation and Maintenance Expenses</b>	<b>25,240</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	4,680	7
Amortization Expense (404)		8
Taxes (408)	902	9
<b>Total Other Operating Expenses</b>	<b>5,582</b>	
<b>Total Operating Expenses</b>	<b>30,822</b>	
<b>NET OPERATING INCOME</b>	<b>6,044</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	93	4,990	16,674	4
Commercial	15	5,406	7,835	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>108</b>	<b>10,396</b>	<b>24,509</b>	
Private Fire Protection Service (462)	1		584	7
Public Fire Protection Service (463)	1		8,714	8
Other Sales to Public Authorities (464)	9	511	2,873	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>119</b>	<b>10,907</b>	<b>36,680</b>	

**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	NONE	0	0 1
<b>Total</b>		<b>0</b>	<b>0</b>

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	6,444	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)	2,270	3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>8,714</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	85	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>85</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	101	7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>101</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	8,375	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,943	3
Chemicals (630)	393	4
Supplies and Expenses (640)	805	5
Repairs of Water Plant (650)	3,894	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>16,410</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	3,262	8
Office Supplies and Expenses (681)	469	9
Outside Services Employed (682)	3,710	10
Insurance Expense (684)	751	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	638	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>8,830</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>25,240</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		865	3
PSC Remainder Assessment		37	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>902</b>	

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>500</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	500		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)	19,380		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>19,880</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	22,149		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	25,652	1,005	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>47,801</b>	<b>1,005</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,444		23
<b>Total Water Treatment Plant</b>	<b>19,444</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	450		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>500</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			500	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)			19,380	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>19,880</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			22,149	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			26,657	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>48,806</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,444	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>19,444</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			450	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	21,019		26
Transmission and Distribution Mains (343)	47,097		27
Fire Mains (344)	0		28
Services (345)	10,489		29
Meters (346)	7,762		30
Hydrants (348)	4,271	2,689	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>91,088</b>	<b>2,689</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	717	212	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>717</b>	<b>212</b>	
<b>Total utility plant in service directly assignable</b>	<b>179,430</b>	<b>3,906</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>179,430</b>	<b>3,906</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			21,019 26
Transmission and Distribution Mains (343)			47,097 27
Fire Mains (344)			0 28
Services (345)			10,489 29
Meters (346)	56		7,706 30
Hydrants (348)			6,960 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>56</b>	<b>0</b>	<b>93,721</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			929 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>929</b>
<b>Total utility plant in service directly assignable</b>	<b>56</b>	<b>0</b>	<b>183,280</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>56</b>	<b>0</b>	<b>183,280</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			1,147	1,147	1
February			1,023	1,023	2
March			1,107	1,107	3
April			1,044	1,044	4
May			1,485	1,485	5
June			1,364	1,364	6
July			1,276	1,276	7
August			1,113	1,113	8
September			1,138	1,138	9
October			1,151	1,151	10
November			1,136	1,136	11
December			1,070	1,070	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>14,054</b>	<b>14,054</b>	
Less: Water sold				10,907	13
Volume pumped but not sold				3,147	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				443	16
Volume related to equipment/system malfunction				45	17
Non-utility volume NOT included in water sales				50	18
Total volume not sold but accounted for				538	19
Volume pumped but unaccounted for				2,609	20
Percent of water lost				19%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				70	23
Date of maximum: 7/18/2002					24
Cause of maximum: dry weather					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				33	26
Date of minimum: 12/12/2002					27
Total KWH used for pumping for the year				40,506	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1	BG168 PWSID 632	255	15	252	Yes	1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	WELL 1			1
Location	MINDORO			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE NORTHWEST			5
Year Installed	1970			6
Type	OTHER			7
Actual Capacity (gpm)	175			8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			9 10
Year Installed	1970			11
Type	ELECTRIC			12
Horsepower	25			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1970		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons (actual)	50,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	200.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	4,122	0	0	0	4,122	1
M	D	4.000	833	0	0	0	833	2
M	D	6.000	4,702	0	0	0	4,702	3
<b>Total Within Municipality</b>			<b>9,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,657</b>	
<b>Total Utility</b>			<b>9,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,657</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	113	0	0	0	113	1	1
M	1.000	1	0	0	0	1		2
M	2.000	3	0	0	0	3		3
<b>Total Utility</b>		<b>117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>117</b>	<b>1</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	118	0	3	0	115	0	1
1.000	1	0	0	0	1	0	2
2.000	3	0	0	0	3	0	3
<b>Total:</b>	<b>122</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>119</b>	<b>0</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	93	13	0	7	0	2	115	1
1.000	0	1	0	0	0	0	1	2
2.000	0	1	0	2	0	0	3	3
<b>Total:</b>	<b>93</b>	<b>15</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>2</b>	<b>119</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	9				9	2
<b>Total Fire Hydrants</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	
<b>Flushing Hydrants</b>						
	5	1			6	3
<b>Total Flushing Hydrants</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>6</b>	

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

Number of hydrants operated during year: 15

Number of distribution system valves end of year: 15

Number of distribution valves operated during year: 9

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

2002 was the first full year of new water rates.

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### Water Operation & Maintenance Expenses (Page W-05)

A/c 600: The operator's was only a part-time operator in previous years. In 2002, he started as a half-time operator and his salary raised to \$12,500/year (split with Sewer).

A/c 640: Required Safe Drinking Water testing performed in 2002.

A/c 650: Includes costs for pump repair and main breaks.

A/c 680: The bookkeeper also received a \$300 increase in pay.

A/c 688: Prior year included costs for a water rate study.

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### Taxes (Acct. 408 - Water) (Page W-06)

Increase in taxes due to large increase in salary expense.

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### Water Utility Plant in Service (Page W-08)

A/c 325: Includes electrical work for installing a transfer switch for the new generator purchased in 2001. (This cost was split 50/50 with Sewer)

A/c 348: Tapping into the main and installing a flushing hydrant.

A/c 372: Half of 11% of a new copy machine which is shared with the Towr and the local EMT.

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### Meters (Page W-17)

The District does not have meter testing equipment. The 3 meters retired in 2002 were replaced by 3 of the 5 that were in stock.

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