



3015 (02-09-04)

ANNUAL REPORT

OF

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

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

For the Year Ended: DECEMBER 31, 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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

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

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

When was utility organized? 1/1/1950

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHANNON BAURES

Title: SEC-TRES

Office Address:

P.O. BOX 25
SENECA, WI 54654

Telephone: (608) 734 - 3500

Fax Number: (608) 734 - 3380

E-mail Address:

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

Name: KAREN ANDERSON

Title: ACCOUNTANT

Office Address:

1185 LANCASTER ST
PLATTEVILLE, WI 53818

Telephone: (608) 348 - 5855

Fax Number: (563) 556 - 5068

E-mail Address:

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

Name: MR JAMES GREEN

Title: PRESIDENT-MANAGER

Office Address:

P.O. BOX 3
SENECA, WI 54554

Telephone: (608) 734 - 3350

Fax Number: (608) 734 - 3380

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR JAMES GREENE

Title: PRESIDENT-MANAGER

Office Address:

P.O. BOX 3
SENECA, WI 54654

Telephone: (608) 734 - 3350

Fax Number: (608) 734 - 3380

E-mail Address:

Name of utility commission/committee: SENECA SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	29,113	29,384	1
Operating Expenses:			
Operation and Maintenance Expense (401)	13,274	14,933	2
Depreciation Expense (403)	7,014	7,004	3
Amortization Expense (404)	0	0	4
Taxes (408)	431	679	5
Total Operating Expenses	20,719	22,616	
Net Operating Income	8,394	6,768	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,394	6,768	
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)	423	1,053	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	423	1,053	
Total Income	8,817	7,821	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	8,817	7,821	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,973	9,040	13
Amortization of Debt Discount and Expense (428)	0		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
Total Interest Charges	6,973	9,040	
Net Income	1,844	(1,219)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,327	18,546	19
Balance Transferred from Income (433)	1,844	(1,219)	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)	19,171	17,327	

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):		
#131 O&M	40	4
#125.1 OLD DEPRECIATION	137	5
#125.2 BOND RESERVE RENAMED LOAN ACCT	223	6
#125.3 SPECIAL REDEMPTION(CLOSED OUT TO LOAN ACCT)	23	7
Total (Acct. 419):	423	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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	29,113	0	0	0	29,113	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	29,113	0	0	0	29,113	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	354,101	354,101	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	128,293	121,279	2
Net Utility Plant	225,808	232,822	
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)	6,081	6,081	6
Special Funds (125)	25,325	24,442	7
Total Other Property and Investments	31,406	30,523	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,030	208	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,951	12,989	11
Other Accounts Receivable (143)	16,280	16,280	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,844	9,008	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	41,105	38,485	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	298,319	301,830	

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)	800	800	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	19,171	17,327	23
Total Proprietary Capital	19,971	18,127	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	139,019	141,033	26
Total Long-Term Debt	139,019	141,033	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	813	4,155	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	813	4,155	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	138,516	138,516	38
Total Liabilities and Other Credits	298,319	301,831	

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)	354,101	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	354,101	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	128,293	0	0	0	9
Total Accumulated Provision	128,293	0	0	0	
Net Utility Plant	225,808	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	121,279				121,279	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,014				7,014	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	7,014	0	0	0	7,014	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	128,293	0	0	0	128,293	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
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	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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 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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	800 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>800</u></u>

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Other Long-Term Debt (224)					
PEOPLES STATE BANK	05/16/2001	05/01/2012	4.85%	139,019	1
Total for Account 224				139,019	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	
NONE	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	
NONE	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FHA #1	0			0	1
FHA #2	0			0	2
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	4,155	6,973	10,315	813	4
Subtotal	4,155	6,973	10,315	813	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,155	6,973	10,315	813	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	138,516	0	0	0	0	138,516	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	138,516	0	0	0	0	138,516	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
MOVED FROM #183 PER PSC /OWED FR SEWER COMM 3 COMUNITIES	6,081	2
Total (Acct. 124):	6,081	
Special Funds (125):		
125.1 BB 7167 ADD 6758	13,925	3
125.2 BB 13677 ADD 3223 TRANSFER OUT 5500	11,400	4
125.3 BB 3598 ADD 23 TRANSFER OUT 3621	0	5
Total (Acct. 125):	25,325	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,951	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	9,951	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MIS APPROPRIATED FUNDS BY PST SEC TRES ROCHELLE HARIS	16,280	13
Total (Acct. 143):	16,280	
Receivables from Municipality (145):		
PFP ON TAX ROLL CURRENT TO BE RECIEVED	8,844	14
Total (Acct. 145):	8,844	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
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)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	354,101	0	0	0	354,101	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	124,786	0	0	0	124,786	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	138,516	0	0	0	138,516	6
Other (specify):						
NONE					0	7
Average Net Rate Base	90,799	0	0	0	90,799	
Net Operating Income	8,394	0	0	0	8,394	8
Net Operating Income as a percent of Average Net Rate Base						
	9.24%	N/A	N/A	N/A	9.24%	

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	800	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	18,249	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	19,049	
Net Income		
Net Income	1,844	5
Percent Return on Proprietary Capital	9.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

PAGE F-05 LISTING OF EDIT CHECK RESULTS

BALANCE SHEET, ROW=TOTAL ASSETS & OTHER DEBITS: TOTAL
LIABILITIES AND OTHER CREDITS
COLUMN: BALANCE FIRST OF YEAR
ERROR: TOTAL ASSETS AND OTHER DEBITS MUST
EQUAL TOTAL LIABILITES AND OTHER
CREDITS

T H E Y A R E O F F B Y O N E D O L L A R '

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

ORIGINAL DEBT WAS TWO LOANS WITH FMHA WHEN THE STANDPIPE WAS CONSTRUCTED AND ADDED SOME LINES. MAY OF 2001 THEY PAID OFF THOSE TWO LOANS IN ACC221 WITH A LOAN FROM PEOPLES STATE BANK AT A 5.05% rte for five years. This was not feasible so in 2002 they made a new loan for 10 years at the 4.85% rate. This new loan is now in acct 224. There are two payments made during the year, one in May and one in Nov so the accrued interest at the end of the year is for only 44 days.

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

ACCT 124 PER PSC REQUEST THIS AMOUNT OF \$6081 HAS BEEN MOVED FROM ACCT 183 LETTER DATED 8-29-01. ORIGINALLY TOLD TO PUT IN #183 PSC LETTEF 5-20-93 AUDIT DISTRIC IS CROSS CHEKCCING WITH CLEAN WATER FACILITY TO SEE IF AND WHEN THE FUND WILL BE PAID BACK TO THE SANITARY DISTRICT, IT MAY HAVE TO BE WRITTEN OFF.

ACCOUNT 125.3 (SPEICAL REDEMPTION FUND) WAS CLOSED AND TRANSFERRED TC THE DEPRECIATION FUND 125.1 SO AS TO ELIMINATE SO MANY ACCOUNTS SO NOW THE BALANCE IN 125.3 IS ZERO. ACCOUNT 125.2 FORMER BOND RESERVE FUND WAS RENAMED LOAN FUND.

ACCT 142 IS THE ACCOUNTS RECEIVABLE FROM CUSTOMERS AND YOU WILL NOTE THAI IT IS DOWN CONSIDERABLY FROM PREVIOUS YEARS DELINQUENT ACCOUNTS HAVE BEEN ADDED TO THE TAX ROLL

ACCT 143 ARE FUNDS THAT WERE MISAPPROPRIATED BY THE FORMER SEC TRES ROCHELLE PAYNE HARRIS. THEY ARE IN THIS ACCT PER PSC BOND INSURANCE MAY COVER THIS AMOUNT SHE IS INCARSERATED AT THIS TIME AND THE DISTRICT HAS AN ATTORNEY WORKING ON THE RECOVERY THRU THE INSURANCE COMPANY.

ACCT 145 IS CALCULATED EACH YEAR USING THE PSC CALCULATION SET IN 1989 & 1999 OF AN AMOUNT OF \$8851 PREVIOUS YEARS MORE HAD BEEN COLLECTED AND THE AMOUNT IS PUT ON THE TAX ROLL EACH YEAR BUT LAGS BEHIND A YEAR FROM CALCULATION TO COLLECTION. \$8844 WILL BE PUT ON THE TAX ROLL TO BE COLLECTED THIS FOLLOWING YEAR. THIS IS PFP

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contract Operations (Page iv)

ACCOUNTANTS COMILATION: THIS REPORT HAS BEEN PREPARED BY KAREN ANDERSON FROM THE SANITARY DISTRICTS RECORDS AND BOOKS PROVIDE BY THE SEC TRES SHANNON BAURES, HELP FROM SANDRA GREENE TEMP SEC TRES AND JAMES GREENE PRESIDENT AND MANAGER. LAST YEAR IN 2001 THE SANITARY EXPERIENCED THE MIS APPROPRIATION OF FUNDS BY THE PAST SEC TRES ROCHELLE PAYNE HARRIS. SHE IS NOW INCARCERATED AND THE DISTRICT AND THE TOWNSHIP ARE IN THE LEGAL PROCESS OF COLLECTING FROM INSURANCE FOR THE FUNDS LOST. ANY QUESTIONS FEEL FREE TO CONTACT MYSELF OR SANDRA GREENE, SHANNON BAURES OR JIM GREENE.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	28,387	1
Total Sales of Water	28,387	
Other Operating Revenues		
Forfeited Discounts (470)	726	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	726	
Total Operating Revenues	29,113	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	6,602	5
General Operating Expenses (680-690)	6,672	6
Total Operation and Maintenance Expenses	13,274	
Other Operating Expenses		
Depreciation Expense (403)	7,014	7
Amortization Expense (404)	0	8
Taxes (408)	431	9
Total Other Operating Expenses	7,445	
Total Operating Expenses	20,719	
NET OPERATING INCOME	8,394	

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	8	56	1
Commercial	4	51	297	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	5	59	353	
Metered Sales to General Customers (461)				
Residential	86	4,740	14,721	4
Commercial	9	669	1,885	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	95	5,409	16,606	
Private Fire Protection Service (462)	0			7
Public Fire Protection Service (463)	1		8,851	8
Other Sales to Public Authorities (464)	9	870	2,577	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	110	6,338	28,387	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	8,851	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	8,851	
Forfeited Discounts (470):		
Customer late payment charges	726	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	726	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	835	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,916	3
Chemicals (630)	149	4
Supplies and Expenses (640)	2,741	5
Repairs of Water Plant (650)	961	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	6,602	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,928	8
Office Supplies and Expenses (681)	868	9
Outside Services Employed (682)	1,876	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	6,672	
 Total Operation and Maintenance Expenses	13,274	

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		403	3
PSC Remainder Assessment		28	4
Other (specify): NONE			5
Total tax expense		431	

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)	350		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,119		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	7,469	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,325		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,100		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,500		20
Total Pumping Plant	42,925	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,060		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)			350 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			7,119 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	7,469
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			4,325 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			36,100 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,500 20
Total Pumping Plant	0	0	42,925
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			3,060 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

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

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)			119,460 26
Transmission and Distribution Mains (343)			127,573 27
Fire Mains (344)			0 28
Services (345)			27,894 29
Meters (346)			8,416 30
Hydrants (348)			16,799 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	303,202
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			411 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			94 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	505
Total utility plant in service directly assignable	0	0	354,101
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	354,101

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			585	585	1
February			524	524	2
March			603	603	3
April			561	561	4
May			644	644	5
June			638	638	6
July			648	648	7
August			581	581	8
September			589	589	9
October			571	571	10
November			577	577	11
December			652	652	12
Total annual pumpage	0	0	7,173	7,173	
Less: Water sold				6,338	13
Volume pumped but not sold				835	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				140	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				140	19
Volume pumped but unaccounted for				695	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
EVEN THOUGH THE WATER LOST IS NOT NEAR 25% THERE HAVE BEEN SEVERAL LEAKS DETECTED AND THE DISTRICT IS NOT HOOKED UP TO DIGGERS HOTLINE					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				44	23
Date of maximum: 8/1/2002					24
Cause of maximum:					25
PUMP OVER STANDPIPE AND FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6	26
Date of minimum: 4/5/2002					27
Total KWH used for pumping for the year				22,633	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HWY 27 WELL STREET	1	583	12	173,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1 325A	2 325B	1
Location	PUMPHOUSE	PUMPHOUSE	2
Purpose	P	S	3
Destination	D	D	4
Pump Manufacturer	NATIONAL	9-STAGE SIMMONS SS6L	5
Year Installed	1984	1997	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	120	120	8
Pump Motor or Standby Engine Mfr	FRANKLIN	3 PHASE FRANKLIN	10
Year Installed	1984	1997	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	400	0	0	0	400	1
M	D	1.000	124	0	0	0	124	2
M	D	1.500	587	0	0	0	587	3
M	D	2.000	50	0	0	0	50	4
P	D	2.000	820	0	0	0	820	5
M	D	6.000	5,681	0	0	0	5,681	6
P	D	6.000	92	0	0	0	92	7
M	D	8.000	3,433	0	0	0	3,433	8
Total Within Municipality			11,187	0	0	0	11,187	
Total Utility			11,187	0	0	0	11,187	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	1	0	0	0	1		1
M	0.750	96	0	0	0	96		2
M	1.000	3	0	0	0	3		3
M	1.500	1	0	0	0	1		4
Total Utility		101	0	0	0	101	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	125	0	0	0	125	20	1
1.000	4	0	0	0	4	3	2
1.500	2	0	0	0	2	1	3
Total:	131	0	0	0	131	24	

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	86	9	0	3	0	27	125	1
1.000	0	0	0	4	0	0	4	2
1.500	0	0	0	2	0	0	2	3
Total:	86	9	0	9	0	27	131	

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						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

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

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

IN 2001 AND POSSIBLY IN 2000 THE FORMER SEC TRES MISAPPROPRIATED FUNDS AND SOME WERE DISTINCTLY PICKED OUT AND SOME COULDN'T BE AT THE TIME. SANDRA GREENE, TEMP SEC TRES STEPPED IN WHEN THE DISCOVERY WAS MADE AND THINGS HAVE A MUCH BETTER HANDLE ON THEM NOW- SHE IS WORKING WITH THE NEW SEC TRES IN DOING THE BOOKKEEPING. THINGS ARE DOWN SIGNIFICANTLY IN 2002 COMPARED TO 2000 AND 2001 AS REPORTED IN THE RESPONSE TO THE PSC LETTER OF 9-13-2002 FROM MR LEEGE ON THE ANALYTICAL REVIEW LETTER. PLANT SUPPLIES AND EXP WAS UP IN 2002 DUE TO LABORATORY/ANALYSIS CHARGES BY DAVY ENGINEERING ON THE WATER. OUTSIDE SERVICE EXPENSE INCREASED DUE TO THE LEGAL PERTAINING TO THE FORMER SEC TRES INVESTIGATION AND ALL THE WORK AND HELP FROM SANDRA GREENE WHICH SHE DID NOT TAKE ANY REGULAR PAY FOR- THE DISTRICT GAVE HER \$1000 FOR HER HELP WHICH IS ON GOING EVEN AT THIS TIME. REPAIRS DROPPED THIS YEAR 2002 AS DID THE PLANT WAGES.

Hydrants and Distribution System Valves (Page W-18)

HYDRANTS WERE FLUSHED AND ALL VALVES TURNED THIS YEAR IN MAY, JULY & OCT
