



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COUNTRY ESTATES SANITARY DISTRICT TOWN OF LYONS #1

Principal Office: 6979 PRAIRIE LANE
BURLINGTON, WI 53105

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JEANNIE WALTER of
(Person responsible for accounts)

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

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

(Signature of person responsible for accounts) 03/15/2002
(Date)

MANAGER
(Title)

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: COUNTRY ESTATES SANITARY DISTRICT TOWN OF LYONS #1

Utility Address: 6979 PRAIRIE LANE
BURLINGTON, WI 53105

When was utility organized? 1/1/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEANNIE WALTER

Title: MANAGER

Office Address:

6979 PRAIRIE LANE
BURLINGTON, WI 53105

Telephone: (262) 763 - 6644

Fax Number: (262) 763 - 6644

E-mail Address: cesdwater@speeddial.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: GARY L CARR

Title: PRESIDENT

Office Address:

1439 SUNRISE TRAIL
BURLINGTON, WI 53105

Telephone: (262) 763 - 3115

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: TIMOTHY J HERLITZKA

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2659

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: CALENDAR YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: JEANNIE WALTER

Title: MANAGER

Office Address:

6979 PRAIRIE LANE

BURLINGTON, WI 53105

Telephone: (262) 763 - 6644

Fax Number: (262) 763 - 6644

E-mail Address: cesdwater@speeddial.net

Name of utility commission/committee: COUNTRY ESTATES SANITARY DISTRICT

Names of members of utility commission/committee:

MR GARY L CARR, PRESIDENT

MR JOHN PIEH, TREASURER

MR EARL ZIMMERMAN, SECRETARY

Is sewer service rendered by the utility? 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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

none

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	73,243		1
Operating Expenses:			
Operation and Maintenance Expense (401)	24,457		2
Depreciation Expense (403)	49,078		3
Amortization Expense (404)	0		4
Taxes (408)	0		5
Total Operating Expenses	73,535	0	
Net Operating Income	(292)	0	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(292)	0	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	46,885		9
Miscellaneous Nonoperating Income (421)	44,623		10
Total Other Income	91,508	0	
Total Income	91,216	0	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,437)		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	(23,437)	0	
Income Before Interest Charges	114,653	0	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)	228		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	89,245		17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	89,473	0	
Net Income	25,180	0	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	60,650	60,650	19
Balance Transferred from Income (433)	25,180	0	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	85,830	60,650	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	46,885	4
Total (Acct. 419):	46,885	
Miscellaneous Nonoperating Income (421):		
CAPITALIZED INTEREST	44,623	5
Total (Acct. 421):	44,623	
Miscellaneous Amortization (425):		
AMORTIZED GRANT INCOME	(23,437)	6
Total (Acct. 425):	(23,437)	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				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	73,243	0	0	0	73,243	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	73,243	0	0	0	73,243	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,960,018	1,912,763	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	167,521		2
Net Utility Plant	2,792,497	1,912,763	
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		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	295,850	201,701	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	602,245	634,062	11
Other Accounts Receivable (143)	28,011		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	0	0	15
Prepayments (165)	(1,461)		16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	924,645	835,763	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,664		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	21,664	0	
Total Assets and Other Debits	3,738,806	2,748,526	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	85,830	60,650	23
Total Proprietary Capital	85,830	60,650	
LONG-TERM DEBT			
Bonds (221)	0	759,202	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	1,519,257		26
Total Long-Term Debt	1,519,257	759,202	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	10,000	642,626	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	12,600	0	32
Other Current and Accrued Liabilities (238)		462,048	33
Total Current and Accrued Liabilities	22,600	1,104,674	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	1,143,563		37
Total Operating Reserves	1,143,563	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	967,556	824,000	38
Total Liabilities and Other Credits	3,738,806	2,748,526	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,960,018	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	2,960,018	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	167,521	0	0	0	9
Total Accumulated Provision	167,521	0	0	0	
Net Utility Plant	2,792,497	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	118,443				118,443	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,078				49,078	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	49,078	0	0	0	49,078	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	167,521	0	0	0	167,521	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant		0	0	0	1
Other (specify):					
NONE		0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)		0	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		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEBT DISCOUNT	0	0	21,664	1
Total			<u><u>21,664</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE	12/31/2001	12/31/2002	0.00%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
USDA-RD	03/15/2001	03/15/2041	5.00%	1,519,257	1
Total for Account 224				1,519,257	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	1
Accruals:	
Charged water department expense	0 2
Charged electric department expense	0 3
Charged sewer department expense	0 4
Other (explain):	
NONE	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	0 6
Social Security taxes	0 7
PSC Remainder Assessment	0 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)					
NONE		0		0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE		0		0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE		0		0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
USDA-RD LOAN		89,245	76,645	12,600	4
Subtotal	0	89,245	76,645	12,600	
Total	0	89,245	76,645	12,600	

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	824,000					824,000	1
Add credits during year:							
For Services	143,556					143,556	2
For Mains	0					0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	967,556	0	0	0	0	967,556	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,355	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
WATER ASSESSMENT	593,890	8
Total (Acct. 142):	602,245	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST LONG TERM SPECIAL ASSESSMENTS	28,011	11
Total (Acct. 143):	28,011	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
WATER	(1,461)	13
Total (Acct. 165):	(1,461)	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

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	1,629,875	0	0	0	1,629,875	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	142,982	0	0	0	142,982	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	895,778	0	0	0	895,778	6
Other (specify):						
NONE					0	7
Average Net Rate Base	591,115	0	0	0	591,115	
Net Operating Income	(292)	0	0	0	(292)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.05%	N/A	N/A	N/A	-0.05%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	73,240	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	73,240	
Net Income		
Net Income	25,180	5
 Percent Return on Proprietary Capital	 34.38%	

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.

Starting in January of 2002 we will be billing based on meter readings. Our water pumpage dropped over 15,000 gallons of water per day when we started reading meters. Prior to meter readings we were charging a base monthly rate of \$51.77 per home as established by the PSC, we will now have a base fee of \$20.00 per month per home and will be charging \$6.23 per thousand gallons of water used. We anticipate the average user using 2-3,000 gallons of water per month which will result in less revenue being collected than in the past 6 months.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

This is our first year needing to fill out this report and it is not completely clear so we apologize for any errors. The F1 help screen with this program did not work as the information came up in computer language and it could not be read. Please let us know of any changes that need to be made.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Misc operating reserves is actually for us USDA-RD Grant Money that I did not know where else to place. The Auditor has it listed as Acct #285.0 net of Amortization acct. #285.1

Net Utility Plant (Page F-06)

We have a beginning net utility Plant balance that needs to be put in of

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

We have a beginning accumulated depreciation for the utility plant that I can't figure out how to put in. The beginning Accumulated Depreciation should be 118,443.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Never received W-15 info. Watch 2002 report. 2/22/03 ele
-----Original Message-----
From: Country Estates [mailto:cesdwater@speeddial.net]
Sent: Thursday, December 12, 2002 4:04 PM
To: Peter Leege
Subject: 2001 analytical review Country Estates Sanitary District
DWCCA-1395-PJL

In response to your letter dated December 11, 2002 Item #3 the sewer service does not charge based on water they charge a flat fee. The meters for the water system were not installed until December 2001 and the sewer system will not base their fees on water usage until January 2003. We will begin allocating meter costs then.

Item #4 I will get back to you on after I have looked at W-15, Water Mains. I just received your letter and wanted to respond quickly. I appreciate your input with completing the reports properly. If I am reading the rest of your letter correctly they refer to changes to be made on future reports and nothing further needs to be done now. If this is an incorrect understanding please let me know at cesdwater@speeddial.net.
Sincerely,

Jeannie Walter, Manager
Country Estates Sanitary District

-----Original Message-----
From: Country Estates [mailto:cesdwater@speeddial.net]
Sent: Thursday, December 12, 2002 3:58 PM
To: Peter Leege
Subject: RE: analytical Review Country Estates Sanitary District 2001
DWCCA-1395-PJL

In response to your letter of December 11, 2002 here are my comments to your inquiries. Item #3 the sewer utility does not use the water meters to charge for service. The water meters were not installed until December of 2001 and the sewer service will begin using the water usage for its charges in January of 2003.

Item #4 Provide a completed copy of page w-15 Water Mains I will look into this and respond later, as I just received your letter and wanted to get to this right away.

If I read the rest of the letter correctly it is notifying me of things to change in future reports so I would do nothing further now. If this is not the correct understanding please notify me at cesdwater@speeddial.net This was the first time for us to complete one of these reports and I am glad to receive the response to know how to change things in the future. I will get back to you on item #4 within 30 days.

Sincerely,
Jeannie Walter, Manager
Country Estates Sanitary District

December 11, 2002

FINANCIAL SECTION FOOTNOTES

Ms. Jeannie Walter, Manager
Country Estates Sanitary District
6979 Prairie Lane
Burlington, WI 53105-8209

2001 Analytical Review DWCCA-1395-PJL

Dear Ms. Walter:

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

1. In the footnote to the balance sheet on page F-5 it was noted that "Misc operating reserves is actually for us USDA-RD Grant Money that I did not know where else to place". Please note that in the future this item should be reported in Account 271, Contributions In Aid Of Construction.
2. In the future, please use column (f) on page W-8 to report adjustments such as those described in the footnotes to page W-8.
3. During our review we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), or return on net investment in meters charged to sewer department, (Account 474). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See section 4, pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2002 books.
4. Please provide a completed copy of page W-15, Water Mains.
5. In the footnotes to the Water Operation & Maintenance Expenses schedule on page W-5 it is explained that the amount listed as power for pumping also includes the gas used to heat the buildings. Please note that in the future the costs for heating should be reported in Account 640, Supplies and Expenses.
6. On page F-2 we note that capitalized interest was reported in Account 421, Miscellaneous Non-operating Income. Please report this item in Account 432, Interest Charged to Construction.
7. In item number 7 on page F-21 you explained that the help screens accessed by using the F1 key were unreadable. Please note that it is necessary that you install Adobe Acrobat Reader before your system can read the help screens.
8. During our review we noted that while you report the USDA-RD LOAN in Account 224 on page F-14, the accrued interest was reported in Account 231

FINANCIAL SECTION FOOTNOTES

Account 224 on page F-14, the accrued interest was reported in Account 251 on page F-16. Please take care to report the interest in the correct account in future reports.

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

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

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1395
Country Estates.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	73,243	1
Total Sales of Water	73,243	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	0	
Total Operating Revenues	73,243	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	14,069	5
General Operating Expenses (680-690)	10,388	6
Total Operation and Maintenance Expenses	24,457	
Other Operating Expenses		
Depreciation Expense (403)	49,078	7
Amortization Expense (404)		8
Taxes (408)	0	9
Total Other Operating Expenses	49,078	
Total Operating Expenses	73,535	
NET OPERATING INCOME	(292)	

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	206	7,210	73,243	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	206	7,210	73,243	
Metered Sales to General Customers (461)				
Residential				4
Commercial				5
Industrial				6
Total Metered Sales to General Customers (461)	0	0	0	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			0	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	206	7,210	73,243	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	0	0	0 1
Total		0	0

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	0	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
Customer late payment charges	0	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
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)	1,586	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,368	3
Chemicals (630)	3,038	4
Supplies and Expenses (640)	4,077	5
Repairs of Water Plant (650)	0	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	14,069	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)		8
Office Supplies and Expenses (681)	2,221	9
Outside Services Employed (682)	2,175	10
Insurance Expense (684)	5,460	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	532	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	10,388	
Total Operation and Maintenance Expenses	24,457	

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	NONE	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		0	
Social Security	NONE	0	3
PSC Remainder Assessment	NONE	0	4
Other (specify): NONE	NONE	0	5
Total tax expense		0	

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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	21,020	535,096	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)		114,277	10
Other Water Source Plant (317)			11
Total Source of Supply Plant	21,020	649,373	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)		86,754	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	86,754	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)		500,751	22
Water Treatment Equipment (332)	1,893	1,130,168	23
Total Water Treatment Plant	1,893	1,630,919	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

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

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)	189,520		27
Fire Mains (344)			28
Services (345)	78,000		29
Meters (346)		303,701	30
Hydrants (348)	9,300		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	276,820	303,701	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)		132	35
Computer Equipment (372.1)		4,226	36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	4,358	
Total utility plant in service directly assignable	299,733	2,675,105	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	299,733	2,675,105	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		(14,820)	174,700 27
Fire Mains (344)			0 28
Services (345)			78,000 29
Meters (346)			303,701 30
Hydrants (348)			9,300 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(14,820)	565,701
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			132 35
Computer Equipment (372.1)			4,226 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,358
Total utility plant in service directly assignable	0	(14,820)	2,960,018
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(14,820)	2,960,018

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				0	1
February				0	2
March				0	3
April				0	4
May				0	5
June			1,054	1,054	6
July			1,333	1,333	7
August			1,731	1,731	8
September			1,195	1,195	9
October			1,097	1,097	10
November			1,024	1,024	11
December			950	950	12
Total annual pumpage	0	0	8,384	8,384	
Less: Water sold				7,210	13
Volume pumped but not sold				1,174	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				48	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				48	19
Volume pumped but unaccounted for				1,126	20
Percent of water lost				13%	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.)				42	23
Date of maximum: 8/4/2001					24
Cause of maximum:					25
usage plus hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				26	26
Date of minimum: 12/8/2001					27
Total KWH used for pumping for the year				214	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	COUNTRY ESTATES			1
Location	6978 PRAIRIE LANE			2
Purpose	B			3
Destination	T			4
Pump Manufacturer	L W ALLEN			5
Year Installed	2000			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	235			8
Pump Motor or Standby Engine Mfr	MUNICIPAL			9 10
Year Installed	2000			11
Type	NATURAL GAS			12
Horsepower	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 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	COUNTRY ESTATES		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	10		6
Total capacity in gallons (actual)	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.500	0				0
Total Within Municipality			0	0	0	0	0
Total Utility			0	0	0	0	0

1

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
M	0.500		206			206	
Total Utility		0	206	0	0	206	0

1

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

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	206						206	1
Total:	206	0	0	0	0	0	206	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality		16			16	2
Total Fire Hydrants	0	16	0	0	16	
Flushing Hydrants						
		1			1	3
Total Flushing Hydrants	0	1	0	0	1	

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

Number of hydrants operated during year:	17
Number of distribution system valves end of year:	206
Number of distribution valves operated during year:	206

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The amount listed as power for pumping also includes the gas used to heat the buildings as well which is why the amount is higher than calculated at \$0.06 per kWh. Additionally, the kWh stated elsewhere in this reported is an estimate.

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

We have not been notified of a PSC Remainder Assessment amount. We did not start payroll of any substantial amount for the water until 2002, at the end of 2001 there was not any payroll taxes due for the water portion of the Sanitary District.

Water Utility Plant in Service (Page W-08)

This is our first year reporting with the PSC so the value of wells already in existence are being reported on this form to bring the PSC up to date on our system.

Water Services (Page W-16)

Once again this is the first year we are required to report with the PSC, but our water system has been in place for over 25 years, with 206 hookups. We are reporting this to update the PSC records to agree with what we actually have.

Meters (Page W-17)

The meters started being installed in September 2001 and were completed in December 2001. We did not start reading the meters until 2002 for billing and therefore we did not test any of the meters except at installation.
