



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: THREE LAKES SANITARY DISTRICT NO.1

Principal Office: P.O. BOX 325  
THREE LAKES, WI 54562

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 RICK LANZ of  
(Person responsible for accounts)

THREE LAKES SANITARY DISTRICT NO.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)      04/01/2002  
(Date)

TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** THREE LAKES SANITARY DISTRICT NO.1

**Utility Address:** P.O. BOX 325  
THREE LAKES, WI 54562

**When was utility organized?** 1/1/1954

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** RICK LANZ  
**Title:** DISTRICT TREASURER

**Office Address:**  
P.O. BOX 325  
THREE LAKES, WI 54562

**Telephone:** (715) 546 - 3316

**Fax Number:**

**E-mail Address:**

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

**Name:** STEVEN R METZ  
**Title:** MANAGER

**Office Address:** WIPFLI ULLRICH BERTELSON LLP  
P.O. BOX 127  
MINOCQUA, WI 54548

**Telephone:** (715) 356 - 9585

**Fax Number:** (715) 356 - 1764

**E-mail Address:**

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

**Name:** DALE BRUSS  
**Title:** PRESIDENT

**Office Address:**  
P.O. BOX 325  
THREE LAKES, WI 54562

**Telephone:** (715) 546 - 3748

**Fax Number:**

**E-mail Address:**

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**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:** STEVEN R METZ

**Title:** MANAGER

**Office Address:** WIPFLI ULLRICH BERTELSON LLP  
P.O. BOX 127  
MINOCQUA, WI 54548

**Telephone:** (715) 356 - 9585

**Fax Number:** (715) 356 - 1764

**E-mail Address:**

**Date of most recent audit report:** 1/31/2002

**Period covered by most recent audit:** DECEMBER 31, 2001

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

**Name:** RODGER SZOPA

**Title:** OPERATOR

**Office Address:**  
P.O. BOX 325  
THREE LAKES, WI 54562

**Telephone:** (715) 546 - 3748

**Fax Number:**

**E-mail Address:**

**Name of utility commission/committee:**

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

- PETER BALTUS, COMMISSIONER
- FRED BONACK, COMMISSIONER
- DALE BRUSS, PRESIDENT

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:** 1/1/1954

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	98,998	97,835	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	44,924	49,562	2
Depreciation Expense (403)	23,339	23,308	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,911	2,204	5
<b>Total Operating Expenses</b>	<b>70,174</b>	<b>75,074</b>	
<b>Net Operating Income</b>	<b>28,824</b>	<b>22,761</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>28,824</b>	<b>22,761</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,414	5,619	9
Miscellaneous Nonoperating Income (421)	(17,232)	(13,363)	10
<b>Total Other Income</b>	<b>(12,818)</b>	<b>(7,744)</b>	
<b>Total Income</b>	<b>16,006</b>	<b>15,017</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>16,006</b>	<b>15,017</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	26,165	28,761	13
Amortization of Debt Discount and Expense (428)	359	359	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>26,524</b>	<b>29,120</b>	
<b>Net Income</b>	<b>(10,518)</b>	<b>(14,103)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	108,514	122,617	19
Balance Transferred from Income (433)	(10,518)	(14,103)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>97,996</b>	<b>108,514</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
BANK INTEREST	4,414	4
<b>Total (Acct. 419):</b>	<b>4,414</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON REGULATED SEWER	(17,232)	5
<b>Total (Acct. 421):</b>	<b>(17,232)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	98,998	0	0	0	98,998	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>98,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,998</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,157,047	1,131,814	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	148,998	131,408	2
<b>Net Utility Plant</b>	<b>1,008,049</b>	<b>1,000,406</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	741,883	716,883	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	314,096	302,382	4
<b>Net Nonutility Property</b>	<b>427,787</b>	<b>414,501</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	85,575	79,915	7
<b>Total Other Property and Investments</b>	<b>513,362</b>	<b>494,416</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	93,975	94,749	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,144	18,462	11
Other Accounts Receivable (143)	14,195	13,468	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	91,407	90,153	14
Materials and Supplies (150)	7,744	3,527	15
Prepayments (165)	4,170	3,800	16
Other Current and Accrued Assets (170)	77	1,685	17
<b>Total Current and Accrued Assets</b>	<b>230,712</b>	<b>225,844</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,715	2,074	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,111	0	20
<b>Total Deferred Debits</b>	<b>3,826</b>	<b>2,074</b>	
<b>Total Assets and Other Debits</b>	<b>1,755,949</b>	<b>1,722,740</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	500,000	445,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	97,996	108,514	23
<b>Total Proprietary Capital</b>	<b>597,996</b>	<b>553,514</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	500,000	525,000	26
<b>Total Long-Term Debt</b>	<b>500,000</b>	<b>525,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,685	1,854	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	5,000		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,307	4,727	32
Other Current and Accrued Liabilities (238)	7,131	6,520	33
<b>Total Current and Accrued Liabilities</b>	<b>26,123</b>	<b>13,101</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	631,830	631,125	38
<b>Total Liabilities and Other Credits</b>	<b>1,755,949</b>	<b>1,722,740</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,157,047	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,157,047	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	148,998	0	0	0	9
<b>Total Accumulated Provision</b>	148,998	0	0	0	
<b>Net Utility Plant</b>	1,008,049	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	131,408				<b>131,408</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	23,339				<b>23,339</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>23,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,339</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,749				<b>5,749</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,749</b>	<b>19</b>
<b>Balance End of Year</b>	<b>148,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>148,998</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	716,883	25,000		741,883	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>716,883</b>	<b>25,000</b>	<b>0</b>	<b>741,883</b>	
Less accum. prov. depr. & amort. (122)	302,382	11,714		314,096	3
<b>Net Nonutility Property</b>	<b>414,501</b>	<b>13,286</b>	<b>0</b>	<b>427,787</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,744	3,527
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>7,744</b>	<b>3,527</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND ISSUE COSTS	164	181	561	1
BOND ISSUE COSTS 11/97	195	181	1,154	2
<b>Total</b>			<b>1,715</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	445,000	1
<b>Changes during year (explain):</b>		
ANNUAL TAX LEVY	55,000	2
<b>Balance end of year</b>	<b><u>500,000</u></b>	

**BONDS (ACCT. 221)**

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

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

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
GO PROMISSORY NOTE M&I BANK	11/18/1997	05/01/2007	5.13%	400,000	<b>1</b>
LAND CONTRACT PAYMENT TO TOWN	03/01/2001	03/01/2005	0.00%	20,000	<b>2</b>
GO PROMISSORY NOTE M&I	05/01/1995	05/01/2005	6.05%	80,000	<b>3</b>
<b>Total for Account 224</b>				<b>500,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,912	2
Charged electric department expense		3
Charged sewer department expense	1,851	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>3,763</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	3,642	7
PSC Remainder Assessment	121	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>3,763</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
GO PROMISSORY NOTES M&I	1,008	5,445	5,646	807	3
GO PROMISSORY NOTES M&I BANK	3,719	20,720	20,939	3,500	4
<b>Subtotal</b>	<b>4,727</b>	<b>26,165</b>	<b>26,585</b>	<b>4,307</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,727</b>	<b>26,165</b>	<b>26,585</b>	<b>4,307</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	173,556	0	0	457,569	0	<b>631,125</b>	1
<b>Add credits during year:</b>							
For Services	545			160		<b>705</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>174,101</b>	<b>0</b>	<b>0</b>	<b>457,729</b>	<b>0</b>	<b>631,830</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				346,558		<b>346,558</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION SINKING FUND	55,984	3
DEBT RETIREMENT SINKING FUND	29,591	4
<b>Total (Acct. 125):</b>	<b>85,575</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	18,064	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	1,080	9
<b>Total (Acct. 142):</b>	<b>19,144</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	14,195	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>14,195</b>	
<b>Receivables from Municipality (145):</b>		
ACCOUNTS RECEIVABLE FROM MUNICIPALITY	91,407	13
<b>Total (Acct. 145):</b>	<b>91,407</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	4,170	14
<b>Total (Acct. 165):</b>	<b>4,170</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
ENGINEERING COST FOR PROJECT NOT COMPLETED	2,111	16
<b>Total (Acct. 183):</b>	<b>2,111</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,144,430	0	0	0	1,144,430	1
Materials and Supplies	5,635	0	0	0	5,635	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	140,203	0	0	0	140,203	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	173,828	0	0	0	173,828	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>836,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>836,034</b>	
Net Operating Income	28,824	0	0	0	28,824	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.45%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	472,500	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	103,255	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>575,755</b>	
<b>Net Income</b>		
Net Income	(10,518)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.83%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Cover Sheet (Page 0)**

ACCOUNTANT'S COMPILATION REPORT

BOARD OF COMMISSIONERS  
THREE LAKES SANITARY DISTRICT #1  
THREE LAKES, WISCONSIN

WE HAVE COMPILED THE BALANCE SHEETS OF THE THREE LAKES SANITARY DISTRICT #1 AS OF DECEMBER 31, 2001 AND 2000, AND RELATED INCOME AND EARNED SURPLUS STATEMENTS FOR THE YEARS THEN ENDED INCLUDED IN THE ACCOMPANYING MUNICIPAL UTILITY ANNUAL REPORT IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS. WE HAVE ALSO COMPILED THE SUPPLEMENTARY INFORMATION PRESENTED IN THE MUNICIPAL UTILITY ANNUAL REPORT.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY FORM OF ASSURANCE ON THEM.

THESE FINANCIAL STATEMENTS AND THE SUPPLEMENTARY INFORMATION ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

WIPFLI ULLRICH BERTELSON LLP

JANUARY 31, 2002  
MINOCQUA, WISCONSIN

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**Balance Sheet (Page F-05)**

INCREASE IN ACCOUNTS PAYABLE FOR CURRENT YEAR IS SOME CONSTRUCTION COSTS UNPAID AT DECEMBER, 31.

THE DISTRICT HAS A CUSTOMER DEPOSIT ON HAND OF \$5000 TO COVER COSTS OF THAT PROJECT.

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**FINANCIAL SECTION FOOTNOTES**

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

THE DISTRICT BOUGHT FROM THE TOWN OF THREE LAKES A VACANT PIECE OF LAND FOR FUTURE SEWER PLANT EXPANSION. TERMS OF AGREEMENT WERE FOR THE DISTRICT TO PAY \$5000 PER YEAR FOR FIVE YEARS, WITH NO INTETEST.

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

DEBT LEVY	55000
FIRE PROTECTIONS	29533
DELINQUENT CHARGES	5079
STAND BY CHARGES	1795
<b>TOTAL</b>	<b>91407</b>

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### FINANCIAL SECTION FOOTNOTES

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

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

From: Metz, Steve [mailto:SMetz@WIPFLI.com]  
Sent: Tuesday, September 10, 2002 1:23 PM  
To: peter.leege@psc.state.wi.us  
Subject: Three Lakes Sanitary District #1

In response to your letter dated August 23 to the District. Here are my responses in reference to your questions:

1. I did not note into my 2001 to make the adjustment for sewer use of water meters. I documented it today and it definitely will be done for 2002.
2. The district paid for all main replacement in 2001 from cash reserves.
3. The 2001 expenses in account 682 are less than 2000, as there were less road repairs in current year from winter main breaks.

Should you need any further explanation please contact me.

Steve

\*\*\*\*\*  
August 23, 2002

Mr. Rick Lanz, District Treasurer  
Three Lakes Sanitary District  
P.O. Box 325  
Three Lakes, WI 54562-0325

2001 Analytical Review DWCCA-5900-PJL

Dear Mr. Lanz:

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 issue(s):

1. In item number two of our letter dated October 9, 2001, regarding our review of the utility's 2000 annual report we questioned the fact that meter

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## FINANCIAL SECTION FOOTNOTES

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expenses were not being allocated to the sewer department. The October 26th response from Steve Metz indicated that those expenses would be allocated in the 2001 annual report. Please explain why they were not.

2. As directed in the head notes of the Water Mains schedule on page W-15, please explain how the mains reported as added during the year were financed

3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 682, Outside Services Employed when compared to the previous year and follow this procedure in the future.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 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\5900.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	96,590	1
<b>Total Sales of Water</b>	<b>96,590</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	686	2
Other Water Revenues (474)	1,722	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,408</b>	
<b>Total Operating Revenues</b>	<b>98,998</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	25,742	5
General Operating Expenses (680-690)	19,182	6
<b>Total Operation and Maintenance Expenses</b>	<b>44,924</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	23,339	7
Amortization Expense (404)		8
Taxes (408)	1,911	9
<b>Total Other Operating Expenses</b>	<b>25,250</b>	
<b>Total Operating Expenses</b>	<b>70,174</b>	
<b>NET OPERATING INCOME</b>	<b>28,824</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	174	7,172	32,292	4
Commercial	76	8,640	25,795	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>250</b>	<b>15,812</b>	<b>58,087</b>	
Private Fire Protection Service (462)	2		1,200	7
Public Fire Protection Service (463)	1		29,533	8
Other Sales to Public Authorities (464)	14	1,883	7,770	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>267</b>	<b>17,695</b>	<b>96,590</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	29,533	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>29,533</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	686	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>686</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b> OTHER WATER REVENUES	1,722	8
<b>Total Other Water Revenues (474)</b>	<b>1,722</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	18,544	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,031	3
Chemicals (630)		4
Supplies and Expenses (640)	2,769	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	1,398	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>25,742</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,458	8
Office Supplies and Expenses (681)	2,252	9
Outside Services Employed (682)	4,052	10
Insurance Expense (684)	3,038	11
Employees Pensions and Benefits (686)	5,175	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	207	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>19,182</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>44,924</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		1,790	3
PSC Remainder Assessment		121	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>1,911</b>	

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	5,160		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)	53,026		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>58,186</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	606		12
Structures and Improvements (321)	17,610		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,208		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,566		20
<b>Total Pumping Plant</b>	<b>47,990</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,995		23
<b>Total Water Treatment Plant</b>	<b>6,995</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	525		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			5,160 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)			53,026 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>58,186</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			606 12
Structures and Improvements (321)			17,610 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			21,208 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,566 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>47,990</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			6,995 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,995</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			525 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	500,000		26
Transmission and Distribution Mains (343)	431,119	28,244	27
Fire Mains (344)	0		28
Services (345)	30,767	490	29
Meters (346)	22,307	1,223	30
Hydrants (348)	29,243	1,025	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,013,961</b>	<b>30,982</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,091		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	1,200		37
Other General Equipment (379)	1,391		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>4,682</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,131,814</b>	<b>30,982</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,131,814</b>	<b>30,982</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			500,000 26
Transmission and Distribution Mains (343)	5,000		454,363 27
Fire Mains (344)			0 28
Services (345)	249		31,008 29
Meters (346)	500		23,030 30
Hydrants (348)			30,268 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,749</b>	<b>0</b>	<b>1,039,194</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,091 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			1,200 37
Other General Equipment (379)			1,391 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>4,682</b>
<b>Total utility plant in service directly assignable</b>	<b>5,749</b>	<b>0</b>	<b>1,157,047</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>5,749</b>	<b>0</b>	<b>1,157,047</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			2,600	2,600	1
February			2,397	2,397	2
March			2,651	2,651	3
April			1,941	1,941	4
May			2,022	2,022	5
June			2,006	2,006	6
July			2,390	2,390	7
August			2,228	2,228	8
September			1,904	1,904	9
October			2,041	2,041	10
November			1,905	1,905	11
December			2,009	2,009	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>26,094</b>	<b>26,094</b>	
Less: Water sold				17,695	13
Volume pumped but not sold				8,399	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance				3,440	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,440	19
Volume pumped but unaccounted for				4,959	20
Percent of water lost				19%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				109	23
Date of maximum: 4/9/2001					24
Cause of maximum:					25
NORMAL OPERATIONS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				34	26
Date of minimum: 4/12/2001					27
Total KWH used for pumping for the year				34,276	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #2 CAISSON	#2	72	12	1	Yes	<b>1</b>
WELL #3 GRAVEL PACK	#3	63	12	1	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #2	WELL #3	1
Location	WELL #2	WELL #3	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1998	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	220	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1998	1974	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	20	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	NEW TOWER 1998		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	150,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5229		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	3.000	5,059	0	543	0	<b>4,516</b>	<b>1</b>	
M	D	6.000	16,862	14	0	0	<b>16,876</b>	<b>2</b>	
M	D	8.000	3,448	640	0	0	<b>4,088</b>	<b>3</b>	
M	D	12.000	3,736	0	0	0	<b>3,736</b>	<b>4</b>	
<b>Total Within Municipality</b>			<b>29,105</b>	<b>654</b>	<b>543</b>	<b>0</b>	<b>29,216</b>		
M	D	12.000	133	0	0	0	<b>133</b>	<b>5</b>	
<b>Total Outside of Municipality</b>			<b>133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133</b>		
<b>Total Utility</b>			<b>29,238</b>	<b>654</b>	<b>543</b>	<b>0</b>	<b>29,349</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	211	0	1	0	210		1
M	1.000	30	2	0	0	32		2
M	1.250	13	0	0	0	13		3
M	1.500	11	0	0	0	11		4
M	2.000	5	0	0	0	5		5
M	3.000	1	0	0	0	1		6
M	4.000	1	0	0	0	1		7
M	6.000	3	0	0	0	3		8
<b>Total Utility</b>		<b>275</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>276</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	230	12	12	0	230	10	1
1.250	45	0	0	0	45	0	2
1.500	8	1	0	0	9	0	3
2.000	5	0	0	0	5	0	4
3.000	1	0	0	0	1	0	5
<b>Total:</b>	<b>289</b>	<b>13</b>	<b>12</b>	<b>0</b>	<b>290</b>	<b>10</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	156	50	0	7	0	17	230	1
1.250	17	17	0	5	0	6	45	2
1.500	2	3	0	0	0	4	9	3
2.000	0	2	0	2	0	1	5	4
3.000	0	1	0	0	0	0	1	5
<b>Total:</b>	<b>175</b>	<b>73</b>	<b>0</b>	<b>14</b>	<b>0</b>	<b>28</b>	<b>290</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	3				3	1
Within Municipality	38	1			39	2
<b>Total Fire Hydrants</b>	<b>41</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>42</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

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

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-16)

TWO NEW SEVICES WERE ADDED DURING THE YEAR. THE CUSTOMER PAID ACTUAL COSTS AND DISTRICT RECEIVED AN ADMINISTRATION FEE.

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### Hydrants and Distribution System Valves (Page W-18)

NUMBER OF HYDRANTS OPERATED DURING YEAR	43
NUMBER OF DISTRIBUTION SYSTEM VALVES END OF YEAR	118
NUMBER OF DISTRIBUTION VALVES OPERATED DURING YEAR	70

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