



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: PHELPS SANITARY DISTRICT NO. 1

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Principal Office: P.O. BOX 227  
PHELPS, WI 54554

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** PHELPS SANITARY DISTRICT NO. 1

**Utility Address:** P.O. BOX 227  
PHELPS, WI 54554

**When was utility organized?** 4/3/1969

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOHN BARRON  
**Title:** UTILITY COMMISSIONER

**Office Address:**  
P.O. BOX 227  
PHELPS, WI 54554

**Telephone:** (715) 545 - 2844

**Fax Number:** (715) 545 - 3725

**E-mail Address:** barron@newnorth.net

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

**Name:** PATRICIA A. GILL  
**Title:** BOOKKEEPER

**Office Address:** LLOYD ENTERPRISES  
2489 ST LOUIS RD  
PHELPS, WI 54554

**Telephone:** (715) 545 - 3409

**Fax Number:** (715) 545 - 3409

**E-mail Address:** gill@newnorth.net

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

**Name:** MR JOHN BARRON  
**Title:** PRESIDENT

**Office Address:**  
P.O. BOX 227  
PHELPS, WI 54554

**Telephone:** (715) 545 - 2844

**Fax Number:** (715) 545 - 3725

**E-mail Address:** barron@newnorth.net

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** WIPFLI ULLRICH BERTELSON

**Title:**

**Office Address:** WIPFLI ULLRICH BERTELSON

415 WALL ST

P.O. BOX 1268

EAGLE RIVER, WI 54554

**Telephone:** (715) 479 - 6474

**Fax Number:** (715) 479 - 7915

**E-mail Address:**

**Date of most recent audit report:** 3/31/2001

**Period covered by most recent audit:** 01/01/2001-12/31/2001

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

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**Name:** MR BUD PETRICK

**Title:** MANAGER

**Office Address:**

P.O. BOX 227

PHELPS, WI 54554

**Telephone:** (715) 545 - 3222

**Fax Number:** (715) 545 - 3222

**E-mail Address:** LPETRICK@NEWNORTH.NET

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**Name of utility commission/committee:** n/a

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

MR JAMES ADAMS, SECRETARY

MR JOHN BARRON, PRESIDENT

MR JACK PAGE, TREASURER

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

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

**Date of Ordinance:** 4/3/1969

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** LLOYD ENTERPRISES  
2374 MAPLE BRANCH RD  
PHELPS, WI 54554

**Contact Person:** MRS LLYNE LLOYD

**Title:**

**Telephone:** (715) 545 - 8363 EXT

**Fax Number:** (715) 545 - 8363

**E-mail Address:** lloyds@newnorth.net

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**Contract/Agreement beginning-ending dates:** 1/1/2001 3/31/2002

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

BOOKKEEPING

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	68,687	67,353	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	30,866	32,568	2
Depreciation Expense (403)	22,745	20,078	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,084	1,177	5
<b>Total Operating Expenses</b>	<b>54,695</b>	<b>53,823</b>	
<b>Net Operating Income</b>	<b>13,992</b>	<b>13,530</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>13,992</b>	<b>13,530</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)	5,046	5,675	9
Miscellaneous Nonoperating Income (421)	4,946	11,240	10
<b>Total Other Income</b>	<b>9,992</b>	<b>16,915</b>	
<b>Total Income</b>	<b>23,984</b>	<b>30,445</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>23,984</b>	<b>30,445</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	61,532	62,476	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	753	0	17
Interest Charged to Construction--Cr. (432)		0	18
<b>Total Interest Charges</b>	<b>62,285</b>	<b>62,476</b>	
<b>Net Income</b>	<b>(38,301)</b>	<b>(32,031)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(305,423)	(273,392)	19
Balance Transferred from Income (433)	(38,301)	(32,031)	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>(343,724)</b>	<b>(305,423)</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>		
INTEREST INCOME	5,046	4
<b>Total (Acct. 419):</b>	<b>5,046</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
SEWER NET INCOME	4,946	5
<b>Total (Acct. 421):</b>	<b>4,946</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	0	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	68,687	0	0	0	68,687	1
Less: interdepartmental sales	0	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	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>68,687</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,687</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)	989,126	988,551	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	218,510	195,765	2
<b>Net Utility Plant</b>	<b>770,616</b>	<b>792,786</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,647,342	1,577,848	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	459,181	422,298	4
<b>Net Nonutility Property</b>	<b>1,188,161</b>	<b>1,155,550</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,251	2,673	6
Special Funds (125)	60,008	58,740	7
<b>Total Other Property and Investments</b>	<b>1,250,420</b>	<b>1,216,963</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	22,304	57,553	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,530	4,915	11
Other Accounts Receivable (143)	18,281	17,327	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,315	10,524	14
Materials and Supplies (150)	1,394	2,614	15
Prepayments (165)	3,258	2,363	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>61,082</b>	<b>95,296</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	3,317	4,147	20
<b>Total Deferred Debits</b>	<b>3,317</b>	<b>4,147</b>	
<b>Total Assets and Other Debits</b>	<b>2,085,435</b>	<b>2,109,192</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)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(343,724)	(305,423)	23
<b>Total Proprietary Capital</b>	<b>(343,724)</b>	<b>(305,423)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,080,800	1,101,200	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	141,588	154,527	26
<b>Total Long-Term Debt</b>	<b>1,222,388</b>	<b>1,255,727</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	52,115	0	27
Accounts Payable (232)	2,359	5,044	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	1,439	1,348	31
Interest Accrued (237)	8,810	10,447	32
Other Current and Accrued Liabilities (238)	390	391	33
<b>Total Current and Accrued Liabilities</b>	<b>65,113</b>	<b>17,230</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	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)	0	0	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)	1,141,658	1,141,658	38
<b>Total Liabilities and Other Credits</b>	<b>2,085,435</b>	<b>2,109,192</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)	989,126	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	989,126	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	218,510	0	0	0	9
<b>Total Accumulated Provision</b>	218,510	0	0	0	
<b>Net Utility Plant</b>	770,616	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>	195,765				<b>195,765</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	22,745				<b>22,745</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>
NONE					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>22,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,745</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>218,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>218,510</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	1,577,848	85,259	15,765	1,647,342	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>1,577,848</b>	<b>85,259</b>	<b>15,765</b>	<b>1,647,342</b>	
Less accum. prov. depr. & amort. (122)	422,298	36,883		459,181	3
<b>Net Nonutility Property</b>	<b>1,155,550</b>	<b>48,376</b>	<b>15,765</b>	<b>1,188,161</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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### 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>					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,394	2,614
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>1,394</u>	<u>2,614</u>

**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>				
N/A	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
N/A	0	0	0	2
<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	0 1
<b>Changes during year (explain):</b>	
NONE	0 2
<b>Balance end of year</b>	<b><u>0</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.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1-REVENUE BONDS-GMAC CREDIT-02	09/26/1972	01/01/2012	5.00%	160,000	<b>1</b>
2-REVENUE BONDS-GMAC CREDIT-05	12/29/1983	01/01/2018	5.00%	201,000	<b>2</b>
4-REVENUE BONDS-USDA-06	06/20/1996	06/01/2036	4.88%	119,600	<b>3</b>
3-REVENUE BONDS-USDA-01	06/20/1996	06/01/2036	4.88%	319,100	<b>4</b>
2-REVENUE BONDS-USDA-03	06/20/1996	06/01/2036	4.88%	125,200	<b>5</b>
1-REVENUE BONDS-USDA-05	06/20/1996	06/01/2036	4.88%	155,900	<b>6</b>
<b>Total Bonds (Account 221):</b>				<b>1,080,800</b>	

**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>					
SEWER LAGOON CONSTRUCTION LOAN	01/26/2000	03/15/2009	5.25%	141,588	1
<b>Total for Account 224</b>				<b>141,588</b>	
<b>Notes Payable (231)</b>					
CASH ADVANCE FROM 1ST NATIONAL	07/01/2001	12/31/2001	5.25%	52,115	2
<b>Total for Account 231</b>				<b>52,115</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,348	1
<b>Accruals:</b>		
Charged water department expense	1,006	2
Charged electric department expense	2,347	3
Charged sewer department expense	8,709	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>12,062</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	5,401	7
PSC Remainder Assessment	78	8
<b>Other (explain):</b>		
NONE	6,492	9
<b>Total payments and other debits</b>	<u>11,971</u>	
<b>Balance end of year</b>	<u><u>1,439</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>					
GMAC CREDIT BONDS	0	18,700	18,700	0	1
USDA BONDS	2,912	35,242	35,270	2,884	2
<b>Subtotal</b>	<b>2,912</b>	<b>53,942</b>	<b>53,970</b>	<b>2,884</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
SEWER LAGOON CONSTRUCTION LOAN-USDA	7,535	7,590	9,199	5,926	4
<b>Subtotal</b>	<b>7,535</b>	<b>7,590</b>	<b>9,199</b>	<b>5,926</b>	
<b>Notes Payable (231)</b>					
INTEREST TO FIRST NATIONAL BANK ON LOC ACCT		753	753	0	5
<b>Subtotal</b>	<b>0</b>	<b>753</b>	<b>753</b>	<b>0</b>	
<b>Total</b>	<b>10,447</b>	<b>62,285</b>	<b>63,922</b>	<b>8,810</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	408,374	0	0	733,284	0	1,141,658	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>408,374</b>	<b>0</b>	<b>0</b>	<b>733,284</b>	<b>0</b>	<b>1,141,658</b>	
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)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
RECEIVABLES	2,251	2
<b>Total (Acct. 124):</b>	<b>2,251</b>	
<b>Special Funds (125):</b>		
GMAC CREDIT RESERVE	36,000	3
USDA RESERVE - WATER	14,633	4
USDA RESERVE - SEWER	9,375	5
<b>Total (Acct. 125):</b>	<b>60,008</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	9,530	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>9,530</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	18,281	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
NONE	0	13
<b>Total (Acct. 143):</b>	<b>18,281</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT ACCOUNTS - 2001	6,315	14
<b>Total (Acct. 145):</b>	<b>6,315</b>	
<b>Prepayments (165):</b>		
INSURANCE	3,258	15
<b>Total (Acct. 165):</b>	<b>3,258</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	16
<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</b>	<b>End of Year (b)</b>
<hr/>		
<b>Other Deferred Debits (183):</b>		
WATER	3,317	17
<b>Total (Acct. 183):</b>	<b>3,317</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
NONE	0	18
<b>Total (Acct. 233):</b>	<b>0</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE	0	19
<b>Total (Acct. 253):</b>	<b>0</b>	
<hr/>		

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	988,838	0	0	0	988,838	1
Materials and Supplies	2,004	0	0	0	2,004	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	207,137	0	0	0	207,137	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	408,374	0	0	0	408,374	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>375,331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,331</b>	
Net Operating Income	13,992	0	0	0	13,992	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	3.73%	N/A	N/A	N/A	3.73%	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(324,573)	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>(324,573)</b>	
<b>Net Income</b>		
Net Income	(38,301)	5
 <b>Percent Return on Proprietary Capital</b>	 <b>N/A</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

The Phelps Sanitary District purchased new pumps in 2001 for the cost of \$83138.00

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**2. Leaseholder changes.**

---

**3. Extensions of service.**

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

---

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

(CHARGED DEPRECIATION EXPENSE 403) ACCORDING TO OUR RECORDS IS BEING REPORTED ON THE SEWER AND THE WATER ACCOUNT.

---

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

(ACCOUNT #183) IS BEING AMORTIZED OVER SEVEN YEARS. ACCUMULATED AMORTIZATION AT THE END OF 2001 TOTALED \$830.00 RESULTING IN A BALANCE OF \$3317.

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### FINANCIAL SECTION FOOTNOTES

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

simplified rate case letter from Kathy, 1/28/03:  
Ms. Patricia A. Gill, Bookkeeper  
Phelps Sanitary District No. 1  
P.O. Box 227  
Phelps, WI 54554-0227

Re: 2000 and 2001 Annual Report Items File 4630

Dear Ms. Gill:

During the review of the utility's draft application for a Simplified Rate Case and additional review of the utility's 2000 and 2001 Public Service Commission (PSC) annual reports, the items noted below were discovered. I would like to provide some guidance in this letter so you can better handle these issues in the future.

1. In 2002 correspondence with Pete Leege of our office you explained that no dollars were added in the 2001 PSC annual report for two service laterals because "much of the initial work was already completed". If the service laterals in Maple Ridge already existed, that would explain why no dollars were added. Would it then be correct to assume these two service laterals were added to statistics in a prior year? If so, the two service laterals are already included in the count of 216 on page W-16 of the annual report (copy enclosed). The count should be adjusted back to 216 in the 2002 annual report and, instead, column h should be reduced from 37 to 35 to reflect that two fewer service laterals are now "Not In Use".

2. The calculation of the Public Fire Protection (PFP) charge was also discussed in 2001 and 2002 correspondence. Since several questions have been raised about this charge, I have enclosed a copy of the 2001 calculation of \$18,621. If no additional mains or hydrants were added in 2002, the 2002 charge should also be \$18,621. If you need any assistance calculating the PFP charge in the future, feel free to contact us at the PSC

3. In 2000, the utility painted and repaired the water tower for \$19,365. As shown in the enclosed letters, the utility requested and received permission to amortize this cost over ten years. When the 2000 annual report was prepared, the \$19,365 was instead capitalized which is incorrect. Please record the adjusting entry shown below to correct the error. The second entry shown should be recorded in the years 2002-2009 to amortize this expense.

183	Other Deferred Debits	\$15,492	
216	Unappropriated Earned Surplus		3,873
342	Distribution Reservoirs and Standpipes	\$19,365	
650	Repairs of Water Plant	\$1,936.50	
183	Other Deferred Debits	\$1,936.50	

If you have any questions regarding these matters, please call me at (608) 267-9817 or contact me via e-mail at Kathleen.butzlaff@psc.state.wi.us.

Sincerely,

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**FINANCIAL SECTION FOOTNOTES**

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Kathleen Butzlaff  
Public Utility Auditor  
Division of Water, Compliance and Consumer Affairs

KAB:dwh:w:\water\butzlk\Phelps SD Letter 2

Enclosures

10/9/2002 10:05 A FROM: Fax TO: 1 608 266-3957 PAGE: 002 OF 005

PHELPS SANITARY DISTRICT NO. 1

BC). BOX 227

PHELPS, WISCONSIN 54554

(715) 545-3222 / BOOKKEFJ?ER (715) 545-3409

October 9, 2002

Public Service Commission of Wisconsin

610 N. Whitney Way

Attn: Peter Leege

P0 Box 7854

Madison, WI 53707-7854

Re: 2001 Analytical Review Dear Mr. Leege,

This is in response to your reminder letter dated July 25, 2002. We apologize for the untimely matter that this has been handled.

#1- The accountant feels that account #23 is a short-term note due in less than a year. This would appear to meet the guidelines.

#2- F-7 Depreciation. We are allocating, \$123.00 to sewer for expense on meters.

Sewer picked up \$123.00 in depreciation expense. \$123.00 was not included in \$227.45

account #403. We have made a note and will allocate to that line in 2002.

3- Per copy of attached note, in October of 1983 the board agreed that as long as much of the initial work was already completed it would not be proper to charge a hook up fee. The two new services that were added are in the area that the letter is referring to.

#4- Attached is a copy of the invoice billed to the Town of Phelps. This has been paid, and I apologize if this was not handled correctly.

#5- I am not sure why the figures are so different. When I look at the difference it appears that some accounts that were listed as commercial are listed as residential.

This was my first year doing the PSC report. I was just taking the information that was giving to me off of the computer. I am not aware of the adjustments that the previous person doing this job made.

10/9/2002 10:05 AN FROM: Fax TO: 1 608 266-3957 PAGE: 003 OF 005

If there is a problem, please feel free to contact me: Patricia Gill

715-545-3409. e-mail gill(

If you should have any further ques please do not hesitate to call or write.

Sincerely

PHELPS SANITARY DISTRICT NO. 1

Patricia Gill

Bookkeeper

10/9/2002 10:05 All FROM: Fax TO: 1 608 266-3957

PAGE: 004 OF 005

FINANCIAL SECTION FOOTNOTES

PAGE: 004 OF 005

Phelps Sanitary District No. 1

P Box 227

Phelps, WI 54554

BILL TO

1 Town

P0 Box 1

Invoice

Phelps WI 54554

TERMS

Due on receipt

L

QUAN

TY

DSC -

Fire Departmer Water Protection Usage

AMOUNT

17,762.35

For the Calendar Year 2002

Increase not charged for 2000

883.25

If you have any questions concerning this invoice,  
please call Patti Gill at 545-3409.

Make

your

check payable to Phelps Sanitary District

Total \$18,645.60

10/9/2032 10:05 AN FROM: Fax TO: 1 608 266-3957 PAGE: 005 OF 005

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PHELPS SANITARY DISTRICT \*

PM WISCONSIN 54534

Oot, a,183

Jobn Barrov.

271 HWy 17

Phelps, Wi,

Dear Johm

At a recent meeting with the Phelps Sanitary Board and a couple persons  
freom FMHA, hook up fees for the Maple Ridge Subdivision were discussed,  
They ageded that as long as so much of the initial work was already completed  
it would not be proper to charge a hook up fee.

I am sure this will meet with your  
approval.

Sincerely

Lowell Buell

Phelps Sanitary Dist. #1

cc Larry Larson

\*\*\*\*\*

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

From: Leege, Peter PSC

Sent: Thursday, July 25, 2002 12:54 PM

To: 'barron@newnorth.net'

Subject: 2001 review letter for # 4630, Phelps Sanitary District # 1

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## FINANCIAL SECTION FOOTNOTES

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Dear Mr. Barron;

The Public Service Commission staff has completed its analytical review of your 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 identified the following issues:

1. During our review we noted that \$52,115 was reported in Account 231, Notes Payable in the Notes Payable & Miscellaneous Long-Term Debt schedule on page F-14. Please note that, as directed in the Uniform System of Accounts for Municipally Owned Utilities, this account shall include the face value of all notes, drafts, acceptances, or other similar evidences of indebtedness, payable on demand or in a time not exceeding one year from date of issue, to other than the municipality. Indebtedness exceeding one year should be reported in Account 221, Bonds or Account 224, Other Long Term Debt, including current portion of long-term debt. Any indebtedness to the municipality, whether short-term or long-term, should be recorded in Account 223, Advances from Municipality. Please assure that your utility is conforming to this practice.
2. Please explain why the utility still is not allocating depreciation expense on meters charged to sewer in the cell designated for that item on line 6 of Account 110 on page F-7 (see head note # 3 to page F-7).
3. Please explain why there are no dollars reported as added to Account 345, Services on page W-8 for the two services reported as added during the year on page W-16.
4. Please confirm that, as indicated in your response to our review of the utility's 2000 annual report, Account 463, Public Fire Protection Service on page W-4 was adjusted by \$883. Please also note that in the future any adjustments should be reported as a separate line item and fully explained.
5. With regard to sales of water on page W-2, please explain the significant changes from 2000 to 2001 in gallons sold compared to revenues as listed below.

A) For residential customers, gallon sold increased 103 percent compared to a 5 percent increase in revenues.

B) For commercial customers, gallon sold decreased 85 percent compared to a 2 percent decrease in revenues.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

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## FINANCIAL SECTION FOOTNOTES

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Pete Leege  
Financial Specialist  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin  
610 North Whitney Way  
PO Box 7854  
Madison, WI 53707-7854  
Phone: (608) 267-9198  
Peter.Leege@psc.state.wi.us  
Fax: (608) 266-3957

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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)	52,798	1
<b>Total Sales of Water</b>	<b>52,798</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	806	2
Other Water Revenues (474)	15,083	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>15,889</b>	
<b>Total Operating Revenues</b>	<b>68,687</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	15,875	5
General Operating Expenses (680-690)	14,991	6
<b>Total Operation and Maintenance Expenses</b>	<b>30,866</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	22,745	7
Amortization Expense (404)	0	8
Taxes (408)	1,084	9
<b>Total Other Operating Expenses</b>	<b>23,829</b>	
<b>Total Operating Expenses</b>	<b>54,695</b>	
<b>NET OPERATING INCOME</b>	<b>13,992</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			0	1
Commercial			0	2
Industrial			0	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	154	9,741	24,980	4
Commercial	22	756	7,651	5
Industrial	1	315	595	6
<b>Total Metered Sales to General Customers (461)</b>	<b>177</b>	<b>10,812</b>	<b>33,226</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		17,762	8
Other Sales to Public Authorities (464)	9	129	1,810	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>187</b>	<b>10,941</b>	<b>52,798</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
N/A	N/A	0	1
<b>Total</b>		<b>0</b>	<b>0</b>

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	17,762	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
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>17,762</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	806	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>806</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	683	7
<b>Other (specify):</b>		
PROPERTY TAX LEVY, METER TURN-ON, LEASE INCOME	14,400	8
<b>Total Other Water Revenues (474)</b>	<b>15,083</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)	7,063	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	4,393	3
Chemicals (630)	1,039	4
Supplies and Expenses (640)	1,583	5
Repairs of Water Plant (650)	917	6
Transportation Expenses (660)	880	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>15,875</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	2,689	8
Office Supplies and Expenses (681)	1,533	9
Outside Services Employed (682)	4,429	10
Insurance Expense (684)	1,798	11
Employees Pensions and Benefits (686)	4,405	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	137	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>14,991</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>30,866</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		1,006	3
PSC Remainder Assessment		78	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>1,084</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)	4,499		4
Structures and Improvements (311)	146,159		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	141,002		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,778		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>309,438</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	12,968		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	123,733		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,731		20
<b>Total Pumping Plant</b>	<b>140,432</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)	26,690		23
<b>Total Water Treatment Plant</b>	<b>26,690</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	436		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)			4,499 4
Structures and Improvements (311)			146,159 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			141,002 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			17,778 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>309,438</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			12,968 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			123,733 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,731 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>140,432</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			26,690 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>26,690</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			436 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)	44,328		26
Transmission and Distribution Mains (343)	348,767		27
Fire Mains (344)	0		28
Services (345)	53,884		29
Meters (346)	10,678	306	30
Hydrants (348)	29,576		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>487,669</b>	<b>306</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	9,812		34
Office Furniture and Equipment (372)	132		35
Computer Equipment (372.1)	4,027		36
Transportation Equipment (373)	7,657		37
Other General Equipment (379)	2,694	269	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>24,322</b>	<b>269</b>	
<b>Total utility plant in service directly assignable</b>	<b>988,551</b>	<b>575</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>988,551</b>	<b>575</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)			44,328 26
Transmission and Distribution Mains (343)			348,767 27
Fire Mains (344)			0 28
Services (345)			53,884 29
Meters (346)			10,984 30
Hydrants (348)			29,576 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>487,975</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			9,812 34
Office Furniture and Equipment (372)			132 35
Computer Equipment (372.1)			4,027 36
Transportation Equipment (373)			7,657 37
Other General Equipment (379)			2,963 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>24,591</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>989,126</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>989,126</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			1,147	1,147	1
February			890	890	2
March			994	994	3
April			903	903	4
May			1,017	1,017	5
June			1,077	1,077	6
July			1,414	1,414	7
August			1,505	1,505	8
September			1,234	1,234	9
October			1,309	1,309	10
November			1,223	1,223	11
December			1,197	1,197	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>13,910</b>	<b>13,910</b>	
Less: Water sold				10,941	13
Volume pumped but not sold				2,969	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				0	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				68	18
Total volume not sold but accounted for				68	19
Volume pumped but unaccounted for				2,901	20
Percent of water lost				21%	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.)				58	23
Date of maximum: 7/7/2001					24
Cause of maximum:					25
Normal pumpage.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				22	26
Date of minimum: 2/27/2001					27
Total KWH used for pumping for the year				80,585	28
If water is purchased: Vendor Name: NONE					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>	
TOWN WELL NO. 1	.001	75	10	432,000	Yes	<b>1</b>
TOWN WELL NO. 2	.002	101	10	518,400	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				Diameter in inches (e)
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
N/A	n/a	0	0	0	1

### 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	.001	.002		1
Location	2513 HIGHWAY 17	4320 DEERSKIN RD.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BERKLEY	GOULDS		5
Year Installed	1972	1996		6
Type	OTHER	OTHER		7
Actual Capacity (gpm)	300	400		8
Pump Motor or Standby Engine Mfr	HOLLOWSHAFT	US ELECTRIC MOTORS		9 10
Year Installed	1972	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	30		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	ET			1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1972			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	154			6
Total capacity in gallons (actual)	60,000			7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			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.)	0.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	100	0	0	0	100	1
A	D	6.000	5,665	0	0	0	5,665	2
M	D	6.000	3,285	0	0	0	3,285	3
P	D	6.000	5,417	0	0	0	5,417	4
A	D	8.000	7,035	0	0	0	7,035	5
M	D	8.000	420	0	0	0	420	6
P	D	8.000	644	0	0	0	644	7
P	S	8.000	254	0	0	0	254	8
A	D	10.000	7,540	0	0	0	7,540	9
A	S	10.000	87	0	0	0	87	10
<b>Total Within Municipality</b>			<b>30,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,447</b>	
<b>Total Utility</b>			<b>30,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,447</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)	
A	0.750	170	0	0	0	170	27	1
M	1.000	33	2	0	0	35	6	2
P	1.000	11	0	0	0	11	2	3
M	2.000	2	0	0	0	2	2	4
<b>Total Utility</b>		<b>216</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>218</b>	<b>37</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	166	6	0	0	172	13	1
0.750	6	0	0	0	6	0	2
1.000	7	0	0	0	7	0	3
1.500	3	0	0	0	3	0	4
2.000	3	0	0	0	3	0	5
3.000	2	0	0	0	2	0	6
8.000	2	0	0	0	2	2	7
<b>Total:</b>	<b>189</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>195</b>	<b>15</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	144	15	0	6	0	7	172	1
0.750	1	2	0	1	0	2	6	2
1.000	2	3	1	1	0	0	7	3
1.500	0	1	0	1	0	1	3	4
2.000	0	1	0	0	0	2	3	5
3.000	0	0	0	2	0	0	2	6
8.000	0	0	0	2	0	0	2	7
<b>Total:</b>	<b>147</b>	<b>22</b>	<b>1</b>	<b>13</b>	<b>0</b>	<b>12</b>	<b>195</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
<b>Total Fire Hydrants</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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: 0

Number of distribution system valves end of year: 0

Number of distribution valves operated during year: 0

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## WATER OPERATING SECTION FOOTNOTES

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### Pumping and Purchased Water Statistics (Page W-10)

The plant manager did not report any usage in this area.

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### Water Services (Page W-16)

THE SANITARY DISTRICT ADDED (2) NEW WATER CUSTOMERS IN 2001.

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