



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WINDSOR SANITARY DISTRICT NO. 1

Principal Office: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WINDSOR SANITARY DISTRICT NO. 1

Utility Address: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

When was utility organized? 11/11/1961

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH WOMACK

Title: PRESIDENT

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

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

Name: DENNIS HANSON, CPA

Title:

Office Address:

207 SOUTH ST
DE FOREST, WI 53532

Telephone: (608) 846 - 9558

Fax Number:

E-mail Address: dhansonwi@yahoo.com

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

Name: MR KENNETH WOMACK

Title: PRESIDENT

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DENNIS HANSON, CPA

Title:

Office Address:

207 SOUTH ST
DE FOREST, WI 53532

Telephone: (608) 846 - 9558

Fax Number:

E-mail Address: dhansonwi@yahoo.com

Date of most recent audit report: 5/15/2001

Period covered by most recent audit: YEARS 1999 AND 2000

Names and titles of utility management including manager or superintendent:

Name: MR JEFFERY BARTOSIAK

Title: UTILITY MANAGER-OPERATOR

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

Name of utility commission/committee: WINDSOR SANITARY DISTRICT NO. 1 COMMISSION

Names of members of utility commission/committee:

MR MERLIN DORMAN, COMMISSIONER
MR WAYNE HAMMOND, CLERK
MR KENNETH WOMACK, 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?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	185,704	185,377	1
Operating Expenses:			
Operation and Maintenance Expense (401)	94,115	103,876	2
Depreciation Expense (403)	45,629	41,824	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,804	2,841	5
Total Operating Expenses	142,548	148,541	
Net Operating Income	43,156	36,836	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	43,156	36,836	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	41,910	54,607	9
Miscellaneous Nonoperating Income (421)	61,771	29,722	10
Total Other Income	103,681	84,329	
Total Income	146,837	121,165	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	917	159	12
Total Miscellaneous Income Deductions	917	159	
Income Before Interest Charges	145,920	121,006	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,816	7,184	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	5,816	7,184	
Net Income	140,104	113,822	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	997,896	874,190	19
Balance Transferred from Income (433)	140,104	113,822	20
Miscellaneous Credits to Surplus (434)	5,575	9,918	21
Miscellaneous Debits to Surplus--Debit (435)	765	34	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,142,810	997,896	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
EARNINGS ON INVESTED FUNDS	41,910	4
Total (Acct. 419):	41,910	
Miscellaneous Nonoperating Income (421):		
NON-REGULATER SEWER INCOME	59,986	5
COMPUTER TAX PAYMENT	1,172	6
MISCELLANEOUS	613	7
Total (Acct. 421):	61,771	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
PRIVATE WELL ABANDMENT	917	9
Total (Acct. 426):	917	
Miscellaneous Credits to Surplus (434):		
BANK LOAN INTEREST PAID BY MUNICIPALITY	5,535	10
ADJUST WITHHOLDING ACCOUNTS TO ACTUAL	40	11
Total (Acct. 434):	5,575	
Miscellaneous Debits to Surplus (435):		
ADJUST DEVELOPER'S ACCOUNT	765	12
Total (Acct. 435)--Debit:	765	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	185,704	0	0	0	185,704	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	185,704	0	0	0	185,704	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,800,838	2,708,477	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	442,004	395,601	2
Net Utility Plant	2,358,834	2,312,876	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,917,910	1,897,298	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	225,849	198,882	4
Net Nonutility Property	1,692,061	1,698,416	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	38,229	36,691	7
Total Other Property and Investments	1,730,290	1,735,107	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	75,475	46,765	8
Temporary Cash Investments (132)	962,404	841,108	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	30,884	27,050	11
Other Accounts Receivable (143)	75,605	73,903	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	96,427	83,341	14
Materials and Supplies (150)	18,787	19,716	15
Prepayments (165)	0	5,628	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,259,582	1,097,511	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	53,583	56,861	20
Total Deferred Debits	53,583	56,861	
Total Assets and Other Debits	5,402,289	5,202,355	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,027,313	1,005,313	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	1,142,810	997,896	23
Total Proprietary Capital	2,170,123	2,003,209	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	88,000	110,000	26
Total Long-Term Debt	88,000	110,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	36,859	38,986	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,413	5,516	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	41,272	44,502	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	61,150	81,446	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	61,150	81,446	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,041,744	2,963,198	38
Total Liabilities and Other Credits	5,402,289	5,202,355	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,800,838	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,800,838	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	442,004	0	0	0	9
Total Accumulated Provision	442,004	0	0	0	
Net Utility Plant	2,358,834	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	395,601				395,601	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,629				45,629	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,646				1,646	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	47,275	0	0	0	47,275	13
Debits during year						14
Book cost of plant retired	872				872	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	872	0	0	0	872	19
Balance End of Year	442,004	0	0	0	442,004	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.73%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,897,298	20,612		1,917,910	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,897,298	20,612	0	1,917,910	
Less accum. prov. depr. & amort. (122)	198,882	26,967		225,849	3
Net Nonutility Property	1,698,416	(6,355)	0	1,692,061	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	18,787	19,716
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	18,787	19,716

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,005,313	1
Changes during year (explain):		
BANK LOAN PRINCIPAL PAID PAID BY MUNICIPALITY	22,000	2
Balance end of year	<u><u>1,027,313</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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)	
Other Long-Term Debt (224)					
Bank Loan	03/14/1995	03/14/2005	6.00%	88,000	1
Total for Account 224				88,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,804	2
Charged electric department expense		3
Charged sewer department expense	2,554	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,358</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,109	7
PSC Remainder Assessment	249	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,358</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bank Loan	5,516	5,816	6,919	4,413	3
Subtotal	5,516	5,816	6,919	4,413	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,516	5,816	6,919	4,413	

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	1,455,772	0	0	1,507,426	0	2,963,198	1
Add credits during year:							
For Services	19,780			7,600		27,380	2
For Mains	54,036					54,036	3
Other (specify):							
HYDRANTS	3,000					3,000	4
Deduct charges (specify):							
ADJUST FOR REFUND TO DEVELOPER	3,300			2,570		5,870	5
Balance End of Year	1,529,288	0	0	1,512,456	0	3,041,744	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER PUMPING REPLACEMENT FUND	38,229	3
Total (Acct. 125):	38,229	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,884	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	30,884	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	54,928	9
Merchandising, jobbing and contract work		10
Other (specify):		
ASSESSMENT RECEIVABLE - CLACK PROJECT	20,677	11
Total (Acct. 143):	75,605	
Receivables from Municipality (145):		
TAX ROLL ITEMS	96,427	12
Total (Acct. 145):	96,427	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PROJECTS IN PROGRESS	53,583	15
Total (Acct. 183):	53,583	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,754,657	0	0	0	2,754,657	1
Materials and Supplies	19,251	0	0	0	19,251	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	418,802	0	0	0	418,802	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,492,530	0	0	0	1,492,530	6
Other (specify):						
NONE					0	7
Average Net Rate Base	862,576	0	0	0	862,576	
Net Operating Income	43,156	0	0	0	43,156	8
Net Operating Income as a percent of Average Net Rate Base						
	5.00%	N/A	N/A	N/A	5.00%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,016,313	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,070,353	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,086,666	
Net Income		
Net Income	140,104	5
Percent Return on Proprietary Capital	6.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Mains and extensions installed as part of developer agreements.

4. Estimated changes in revenues due to rate changes.

3 % increase due to simplified rate increase formula.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Land annexation occurred in December 2000 that could affect customers presently served by utility. This annexation is in litigation.

FINANCIAL SECTION FOOTNOTES

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

Account 183: Projects in planning stage.

Signature Page (Page ii)

Accountant's Compilation Report

I have compiled the accompanying prescribed Municipal Utility Annual Report of the Windsor Sanitary District No. 1 for the year 2001. Nonfinancial statistical information was prepared by management.

My compilation was limited to presenting, in a form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. I have not audited nor reviewed the accompanying Report, and do not express an opinion or other form of assurance on it.

The Municipal Utility Annual Report is presented in compliance with the requirements of the Wisconsin Public Service Commission. These requirements differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences

Dennis W. Hanson
Certified Public Accountant
March 16, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 10, 2003

Mr. Kenneth Womack, President
Windsor Sanitary District
P.O. Box 473
6716 Park Street
Windsor, WI 53598-0473

2001 Analytical Review DWCCA-6570-ELE

Dear Mr. Womack:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. The footnote to page W-16 indicates that a service was added and deleted because the program would not allow the record to be saved. The reason the record could not be saved is that you cannot report a metal 4-inch service with a 0 balance without activity. If you simply do not have any metal 4-inch services you should delete that record on the 2002 annual report.
2. The footnote to the meters schedule, page W-17, confirms that there is a 2-inch meter in residential use. Please indicate the specifics of this larger-sized residential meter, i.e. sprinkler system, pool/landscaping, etc. in the 2002 annual report.

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) 266-3768. 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 elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6570 Windsor.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	179,631	1
Total Sales of Water	179,631	
Other Operating Revenues		
Forfeited Discounts (470)	457	2
Other Water Revenues (474)	5,616	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	6,073	
Total Operating Revenues	185,704	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	65,270	5
General Operating Expenses (680-690)	28,845	6
Total Operation and Maintenance Expenses	94,115	
Other Operating Expenses		
Depreciation Expense (403)	45,629	7
Amortization Expense (404)		8
Taxes (408)	2,804	9
Total Other Operating Expenses	48,433	
Total Operating Expenses	142,548	
NET OPERATING INCOME	43,156	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	15	20	633	1
Commercial	1	1	30	2
Industrial				3
Total Unmetered Sales to General Customers (460)	16	21	663	
Metered Sales to General Customers (461)				
Residential	630	49,854	85,624	4
Commercial	51	14,993	19,935	5
Industrial	6	5,853	7,572	6
Total Metered Sales to General Customers (461)	687	70,700	113,131	
Private Fire Protection Service (462)	12		10,608	7
Public Fire Protection Service (463)	1		54,588	8
Other Sales to Public Authorities (464)	2	542	641	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	718	71,263	179,631	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	54,588	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	54,588	
Forfeited Discounts (470):		
Customer late payment charges	457	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	457	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,987	7
Other (specify):		
STANDBY CHARGES	1,130	8
UTILITY STAFF AND REPAIR CHARGES	1,499	9
Total Other Water Revenues (474)	5,616	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	29,158	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,413	3
Chemicals (630)	2,675	4
Supplies and Expenses (640)	5,495	5
Repairs of Water Plant (650)	20,452	6
Transportation Expenses (660)	1,077	7
Total Plant Operation and Maintenance Expenses	65,270	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,200	8
Office Supplies and Expenses (681)	4,566	9
Outside Services Employed (682)	3,988	10
Insurance Expense (684)	5,189	11
Employees Pensions and Benefits (686)	7,850	12
Regulatory Commission Expenses (688)	1,474	13
Miscellaneous General Expenses (689)	1,578	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	28,845	
Total Operation and Maintenance Expenses	94,115	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	PAYROLL %	2,555	3
PSC Remainder Assessment		249	4
Other (specify): NONE			5
Total tax expense		<u>2,804</u>	

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,003		4
Structures and Improvements (311)	24,236		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	27,239	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,503		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,746		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,543		20
Total Pumping Plant	73,792	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,067		23
Total Water Treatment Plant	4,067	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	19,857		24
Structures and Improvements (341)	84,075		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			3,003 4
Structures and Improvements (311)			24,236 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	27,239
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			23,503 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			37,746 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			12,543 20
Total Pumping Plant	0	0	73,792
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,067 23
Total Water Treatment Plant	0	0	4,067
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			19,857 24
Structures and Improvements (341)		(69,302)	14,773 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	275,224		26
Transmission and Distribution Mains (343)	1,633,337	54,035	27
Fire Mains (344)	1,985		28
Services (345)	254,442	19,780	29
Meters (346)	92,167	2,945	30
Hydrants (348)	193,292	3,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,554,379	79,760	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	13,150		34
Office Furniture and Equipment (372)	2,323		35
Computer Equipment (372.1)	5,270	1,183	36
Transportation Equipment (373)	17,420	12,039	37
Other General Equipment (379)	10,837		38
Other Tangible Property (390)	0		39
Total General Plant	49,000	13,222	
Total utility plant in service directly assignable	2,708,477	92,982	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,708,477	92,982	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			275,224 26
Transmission and Distribution Mains (343)			1,687,372 27
Fire Mains (344)			1,985 28
Services (345)			274,222 29
Meters (346)	872		94,240 30
Hydrants (348)			196,292 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	872	(69,302)	2,563,965
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			13,150 34
Office Furniture and Equipment (372)			2,323 35
Computer Equipment (372.1)			6,453 36
Transportation Equipment (373)			29,459 37
Other General Equipment (379)		69,553	80,390 38
Other Tangible Property (390)			0 39
Total General Plant	0	69,553	131,775
Total utility plant in service directly assignable	872	251	2,800,838
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	872	251	2,800,838

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			5,958	5,958	1
February			5,238	5,238	2
March			5,755	5,755	3
April			6,158	6,158	4
May			6,542	6,542	5
June			6,629	6,629	6
July			9,491	9,491	7
August			7,011	7,011	8
September			5,940	5,940	9
October			5,236	5,236	10
November			6,014	6,014	11
December			5,977	5,977	12
Total annual pumpage	0	0	75,949	75,949	
Less: Water sold				71,263	13
Volume pumped but not sold				4,686	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				600	16
Volume related to equipment/system malfunction				755	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,355	19
Volume pumped but unaccounted for				3,331	20
Percent of water lost				4%	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.)				498	23
Date of maximum: 4/2/2001					24
Cause of maximum:					25
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				151	26
Date of minimum: 3/27/2001					27
Total KWH used for pumping for the year				84,222	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6715 PARK ST, WINDSOR WI	1	400	18	740,160	Yes	1
6604 LAKE RD, WINDSOR WI	2	555	18	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO.2		1
Location	6715 PARK ST	6604 LAKE RD		2
Purpose	P	P		3
Destination	D	T		4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE		5
Year Installed	1961	1975		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	490		8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GENERAL ELECTRIC		10
Year Installed	1969	1975		11
Type	NATURAL GAS	ELECTRIC		12
Horsepower	30	40		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER NO. 1 (WELL NO. 1)	TOWER NO.1 (WELL NO.2)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1987	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	6
Total capacity in gallons (actual)	300,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7050	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	6.000	17,387	0	0	0	17,387	1	
M	S	6.000	10	0	0	0	10	2	
M	D	8.000	33,870	80	0	0	33,950	3	
P	D	8.000	355	0	0	0	355	4	
M	D	10.000	3,525	726	0	0	4,251	5	
P	D	10.000	521	0	0	0	521	6	
M	D	12.000	3,016	0	0	0	3,016	7	
P	D	12.000	5,416	0	0	0	5,416	8	
Total Within Municipality			64,100	806	0	0	64,906		
M	S	10.000	348	0	0	0	348	9	
M	S	12.000	319	0	0	0	319	10	
M	D	16.000	5,328	0	0	0	5,328	11	
M	T	16.000	4,704	0	0	0	4,704	12	
Total Outside of Municipality			10,699	0	0	0	10,699		
Total Utility			74,799	806	0	0	75,605		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	3	0	0	0	3		1
M	0.750	469	0	0	0	469	2	2
M	1.000	221	6	0	0	227	16	3
M	1.250	3	0	0	0	3		4
M	1.500	20	6	0	0	26	4	5
M	2.000	15	0	0	0	15	1	6
M	4.000	0	1	0	(1)	0		7
P	6.000	24	0	0	0	24		8
M	6.000	10	0	0	0	10	1	9
P	8.000	7	0	0	0	7		10
M	8.000	9	1	0	0	10	3	11
P	10.000	2	0	0	0	2		12
M	10.000	4	0	0	0	4		13
Total Utility		787	14	0	(1)	800	27	

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	1,147	0	10	3	1,140	80	1
1.000	26	6	0	0	32	4	2
1.500	10	0	0	0	10	1	3
2.000	12	0	1	0	11	1	4
3.000	2	1	0	0	3	3	5
4.000	1	0	0	0	1	1	6
6.000	1	0	0	0	1	1	7
Total:	1,199	7	11	3	1,198	91	

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	618	32	1	1	1	487	1,140	1
1.000	18	11	0	0	0	3	32	2
1.500	4	3	1	1	0	1	10	3
2.000	2	4	4	0	0	1	11	4
3.000	0	3	0	0	0	0	3	5
4.000	0	1	0	0	0	0	1	6
6.000	0	1	0	0	0	0	1	7
Total:	642	55	6	2	1	492	1,198	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	157	2			159	2
Total Fire Hydrants	157	2	0	0	159	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	318
Number of distribution system valves end of year:	191
Number of distribution valves operated during year:	191

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Reasons for change from prior year:

Account 640: Decrease purchases

Account 650: Increase in repairs

Account 682: Decrease in engineering/legal fees

Water Utility Plant in Service (Page W-08)

Adjustments to account 341 and 379 per PSC review of 2000 report.

Account 373 New vehicle purchased.

Water Mains (Page W-15)

Main additions developer financed.

Water Services (Page W-16)

All services financed by developers at actual cost.

Added 1 and adjusted -1 entered as necessary to save schedule. Invalid error message came up stating that an entry was needed on this line.

Meters (Page W-17)

Adjustment: To agree actual with report

2" Residential - meters in use
