



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELCHO SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 86
ELCHO, WI 54428

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: ELCHO SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 86
ELCHO, WI 54428

When was utility organized? 12/8/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. COLIN HANDEYSIDE

Title: PRESIDENT

Office Address:

N11394 LAGOON LANE
P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 4169

E-mail Address:

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

Name:

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

43 A W DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address:

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

Name: MR. COLIN HANDEYSIDE

Title: PRESIDENT

Office Address:

N11394 LAGOON LANE
P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 4169

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:

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP
43 A W DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address:

Date of most recent audit report: 3/28/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR TODD VISSER

Title: OPERATOR

Office Address:
P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 4169

E-mail Address:

Name: MR. COLIN HANDEYSIDE

Title: PRESIDENT

Office Address:
N11394 LAGOON LANE
P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 4169

E-mail Address:

Name: MR. ERHARDT VAN DUSER

Title: SECRETARY/TREASURER

Office Address:
P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 4169

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. RYAN SIEMERS

Title: VICE PRESIDENT

Office Address:

P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Name of utility commission/committee:

Fax Number: (715) 275 - 4089

Names of members of utility commission/committee:

MR COLIN HANDEYSIDE, 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:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	50,491	47,967	1
Operating Expenses:			
Operation and Maintenance Expense (401)	29,069	47,229	2
Depreciation Expense (403)	14,200	13,758	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,204	2,154	5
Total Operating Expenses	44,473	63,141	
Net Operating Income	6,018	(15,174)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,018	(15,174)	
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)	1,568	1,677	9
Miscellaneous Nonoperating Income (421)	37,490	27,549	10
Total Other Income	39,058	29,226	
Total Income	45,076	14,052	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	45,076	14,052	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,330	18,892	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	16,330	18,892	
Net Income	28,746	(4,840)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,153	24,905	19
Balance Transferred from Income (433)	28,746	(4,840)	20
Miscellaneous Credits to Surplus (434)	1,757	1,088	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	51,656	21,153	

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):		
INTEREST ON SAVINGS, CHECKING AND CD	1,568	4
Total (Acct. 419):	1,568	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER	37,490	5
Total (Acct. 421):	37,490	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR ADJUSTMENTS	1,757	8
Total (Acct. 434):	1,757	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	50,491	0	0	0	50,491	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	36				36	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	50,455	0	0	0	50,455	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	568,706	562,612	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	195,020	180,856	2
Net Utility Plant	373,686	381,756	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,105,201	3,071,955	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	294,382	236,891	4
Net Nonutility Property	2,810,819	2,835,064	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	40,461	19,873	7
Total Other Property and Investments	2,851,280	2,854,937	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,273	8,806	8
Temporary Cash Investments (132)		11,740	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,734	4,747	11
Other Accounts Receivable (143)	16,547	14,985	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,780	2,417	14
Materials and Supplies (150)	7,075	4,684	15
Prepayments (165)	3,883	5,920	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	70,292	53,299	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,295,258	3,289,992	

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)	600	600	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	51,656	21,153	23
Total Proprietary Capital	52,256	21,753	
LONG-TERM DEBT			
Bonds (221)	50,000	60,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,347,702	1,424,000	26
Total Long-Term Debt	1,397,702	1,484,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,563	84,551	28
Payables to Municipality (233)	73,740	40,000	29
Customer Deposits (235)			30
Taxes Accrued (236)	(75)	7,040	31
Interest Accrued (237)	2,208	2,405	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	81,436	133,996	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,763,864	1,650,243	38
Total Liabilities and Other Credits	3,295,258	3,289,992	

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)	568,706	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	568,706	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	195,020	0	0	0	9
Total Accumulated Provision	195,020	0	0	0	
Net Utility Plant	373,686	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	180,856				180,856	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,200				14,200	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	308				308	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	14,508	0	0	0	14,508	13
Debits during year						14
Book cost of plant retired	344				344	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	344	0	0	0	344	19
Balance End of Year	195,020	0	0	0	195,020	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,071,955	33,246		3,105,201	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,071,955	33,246	0	3,105,201	
Less accum. prov. depr. & amort. (122)	236,891	57,491		294,382	3
Net Nonutility Property	2,835,064	(24,245)	0	2,810,819	

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	7,075	2,342
Sewer utility		2,342
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	7,075	4,684

**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	600 1
Changes during year (explain):	2
Balance end of year	600

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)	
FMHA	04/10/1969	01/01/2007	3.75%	50,000	1
Total Bonds (Account 221):				50,000	

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)					
NORTHWOODS STATE BANK	02/04/1998	02/02/2013	6.00%	21,266	1
NORTHWOODS STATE BANK	06/22/1998	02/03/2004	5.00%	47,574	2
CLEAN WATER FUND	12/21/1998	05/01/2018	0.82%	1,278,862	3
Total for Account 224				1,347,702	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	7,040	1
Accruals:		
Charged water department expense	939	2
Charged electric department expense		3
Charged sewer department expense	939	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,878</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	8,728	7
PSC Remainder Assessment	265	8
Other (explain):		
NONE		9
Total payments and other debits	<u>8,993</u>	
Balance end of year	<u><u>(75)</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)					
FMHA	369	2,188	2,250	307	1
Subtotal	369	2,188	2,250	307	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NORTHWOODS STATE BANK	210	3,424	3,465	169	3
CLEAN WATER FUND	1,826	10,718	10,812	1,732	4
Subtotal	2,036	14,142	14,277	1,901	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,405	16,330	16,527	2,208	

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	160,593	0	0	1,489,650	0	1,650,243	1
Add credits during year:							
For Services	375			375		750	2
For Mains				112,871		112,871	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	160,968	0	0	1,602,896	0	1,763,864	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				1,304,962		1,304,962	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):		
BOND REDEMPTION FHA	2,987	3
RESERVE ACCOUNT CWF	485	4
REPLACEMENT ACCOUNT	6,009	5
CWF LOAN REPLACEMENT	30,978	6
WI TRUST LOAN ACCOUNT	2	7
Total (Acct. 125):	40,461	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,734	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	5,734	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	16,547	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	16,547	
Receivables from Municipality (145):		
DELINQUENTS HELD BY COUNTY	11,780	16
Total (Acct. 145):	11,780	
Prepayments (165):		
PREPAID INSURANCE	3,883	17
Total (Acct. 165):	3,883	

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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
LOAN TO MEET CWF PYMT REQUIREMENTS	73,740	20
Total (Acct. 233):	73,740	
Other Deferred Credits (253):		
NONE		21
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	565,659	0	0	0	565,659	1
Materials and Supplies	4,708	0	0	0	4,708	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	187,938	0	0	0	187,938	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	160,780	0	0	0	160,780	6
Other (specify):						
NONE					0	7
Average Net Rate Base	221,649	0	0	0	221,649	
Net Operating Income	6,018	0	0	0	6,018	8
Net Operating Income as a percent of Average Net Rate Base						
	2.72%	N/A	N/A	N/A	2.72%	

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	600	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	36,404	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	37,004	
Net Income		
Net Income	28,746	5
Percent Return on Proprietary Capital	77.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Taxes Accrued (Acct. 236) (Page F-15)

Taxes accrued has a debit balance because a refund is due to the sanitary district for withholding overpaid to the State of Wisconsin.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1/28/03 no response. What for adjustment for 1 service to a/c 345 in 2002 or write again. Salaries less than \$13,000, so there is probably no benefits.
ele

July 15, 2002

Mr. Colin Handeyside, President
Elcho Sanitary District No. 1
N11394 Lagoon Lane
P.O. Box 86
Elcho, WI 54428-0086

2001 Analytical Review DWCCA-1770-PJL

Dear Mr. Handeyside:

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

1. As indicated in the footnote to page W-16, the service lateral contributed at the expense of a property owner should be recorded on the utility's books (at actual or estimated cost) by debiting Account 345, Services, and crediting Account 271, Contributions in Aid of Construction. Please confirm that this adjustment will be made to the utility's books in 2002.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
3. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1770.doc

ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Elcho Sanitary District #1
Elcho, Wisconsin

We have compiled the balance sheets of Elcho Sanitary District #1 as of December 31, 2001, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Wipfli Ullrich Bertelson LLP

March 28, 2002
Rhineland, Wisconsin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	47,213	1
Total Sales of Water	47,213	
Other Operating Revenues		
Forfeited Discounts (470)	1,616	2
Other Water Revenues (474)	1,662	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,278	
Total Operating Revenues	50,491	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	7,308	5
General Operating Expenses (680-690)	21,761	6
Total Operation and Maintenance Expenses	29,069	
Other Operating Expenses		
Depreciation Expense (403)	14,200	7
Amortization Expense (404)		8
Taxes (408)	1,204	9
Total Other Operating Expenses	15,404	
Total Operating Expenses	44,473	
NET OPERATING INCOME	6,018	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	170	6,917	26,135	4
Commercial	21	2,680	552	5
Industrial	3	27	571	6
Total Metered Sales to General Customers (461)	194	9,624	27,258	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		18,300	8
Other Sales to Public Authorities (464)	6	1,303	1,655	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	201	10,927	47,213	

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)	18,300	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)	18,300	
Forfeited Discounts (470):		
Customer late payment charges	1,616	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,616	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	290	7
Other (specify): OTHER WATER REVENUE	1,372	8
Total Other Water Revenues (474)	1,662	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	2,522	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,595	3
Chemicals (630)	507	4
Supplies and Expenses (640)	353	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	331	7
Total Plant Operation and Maintenance Expenses	7,308	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,352	8
Office Supplies and Expenses (681)	3,089	9
Outside Services Employed (682)	5,132	10
Insurance Expense (684)	3,052	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,100	14
Uncollectible Accounts (690)	36	15
Total General Operating Expenses	21,761	
 Total Operation and Maintenance Expenses	 29,069	

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		939	3
PSC Remainder Assessment		265	4
Other (specify): NONE			5
Total tax expense		1,204	

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)	800		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	800	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	54,998		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	129,513		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	184,511	0	
PUMPING PLANT			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	66,180		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,496		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,920		20
Total Pumping Plant	91,196	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	639		23
Total Water Treatment Plant	639	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			800	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	800	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			54,998	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			129,513	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	184,511	
PUMPING PLANT				
Land and Land Rights (320)			600	12
Structures and Improvements (321)			66,180	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			21,496	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,920	20
Total Pumping Plant	0	0	91,196	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			639	23
Total Water Treatment Plant	0	0	639	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	48,408		26
Transmission and Distribution Mains (343)	154,565	2,058	27
Fire Mains (344)	0		28
Services (345)	28,152		29
Meters (346)	12,422		30
Hydrants (348)	12,851		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	256,398	2,058	
GENERAL PLANT			
Land and Land Rights (370)	865		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,859		35
Computer Equipment (372.1)	17,009	4,380	36
Transportation Equipment (373)	3,562		37
Other General Equipment (379)	4,773		38
Other Tangible Property (390)	0		39
Total General Plant	29,068	4,380	
Total utility plant in service directly assignable	562,612	6,438	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	562,612	6,438	

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)			48,408 26
Transmission and Distribution Mains (343)			156,623 27
Fire Mains (344)			0 28
Services (345)			28,152 29
Meters (346)	344		12,078 30
Hydrants (348)			12,851 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	344	0	258,112
GENERAL PLANT			
Land and Land Rights (370)			865 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,859 35
Computer Equipment (372.1)			21,389 36
Transportation Equipment (373)			3,562 37
Other General Equipment (379)			4,773 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	33,448
Total utility plant in service directly assignable	344	0	568,706
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	344	0	568,706

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			1,123	1,123	1
February			1,024	1,024	2
March			1,183	1,183	3
April			1,154	1,154	4
May			1,289	1,289	5
June			1,140	1,140	6
July			1,277	1,277	7
August			1,433	1,433	8
September			1,122	1,122	9
October			1,130	1,130	10
November			1,043	1,043	11
December			1,031	1,031	12
Total annual pumpage	0	0	13,949	13,949	
Less: Water sold				10,927	13
Volume pumped but not sold				3,022	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				276	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				276	19
Volume pumped but unaccounted for				2,746	20
Percent of water lost				20%	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.)				650	23
Date of maximum: 4/10/2001					24
Cause of maximum:					25
TOWER STRUCK BY LIGHTNING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 12/6/2001					27
Total KWH used for pumping for the year				133,019	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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

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	DEEP WELL #2	DEEP WELL #3	RESERVOIR	1
Location	1	1		2
Purpose	S	P	B	3
Destination	D	D	R	4
Pump Manufacturer	GOULD	SIMMONS	LAYNE NW	5
Year Installed	1985	1991	1970	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	300	300	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US ELECT	US ELECT	10
Year Installed	1985	1991	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	20	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR STANDBY			14
Location	1			15
Purpose	S			16
Destination	R			17
Pump Manufacturer	CONTINENTAL			18
Year Installed	1970			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	CONTINENTAL			23
Year Installed	1970			24
Type	ELECTRIC			25
Horsepower	15			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	1	1#		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R		3
Year constructed	1971	1970		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0	0		6
Total capacity in gallons (actual)	190,000	110,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER		9
Points of application (wellhouse, central facilities, booster station, other)		OTHER		10
Filters, type (gravity, pressure, other, none)		OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		12
Is a corrosion control chemical used (yes, no)?		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)	
A	D	2.000	1,692	100	0	0	1,792	1
A	D	4.000	172	0	0	0	172	2
A	D	6.000	19,340	0	0	0	19,340	3
P	D	6.000	470	0	0	0	470	4
A	D	8.000	2,159	0	0	0	2,159	5
Total Within Municipality			23,833	100	0	0	23,933	
Total Utility			23,833	100	0	0	23,933	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	192	1	0	9	202		1
M	1.000	2	0	0	(2)	0		2
M	1.250	2	0	0	0	2		3
M	1.500	2	0	0	0	2		4
M	2.000	2	0	0	2	4		5
M	3.000		0	0	1	1		6
Total Utility		200	1	0	10	211	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	205	0	3	0	202	0	1
1.000	3	0	3	0	0	0	2
1.250	3	0	0	(1)	2	0	3
1.500	2	0	0	0	2	0	4
2.000	3	0	0	1	4	0	5
3.000	0			1	1	0	6
Total:	216	0	6	1	211	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	172	24	4	2	0	0	202	1
1.000	0	0	0	0	0	0	0	2
1.250	0	2	0	0	0	0	2	3
1.500	0	0	0	2	0	0	2	4
2.000	0	2	0	2	0	0	4	5
3.000				1			1	6
Total:	172	28	4	7	0	0	211	

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	39				39	2
Total Fire Hydrants	39	0	0	0	39	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	42
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	59

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Revenues for Commercial and Public Authorities are lower this year due to reclassification of customers to correct group.

Water Mains (Page W-15)

Additions were financed through working funds.

Water Services (Page W-16)

A third party contractor hooked up the new service and the customer paid that contractor direct. The customer paid only the hookup fee to the sanitary district.

Adjustments to services were necessary to match the sanitary district records.

Meters (Page W-17)

Meters were adjusted to match records of the sanitary district

No meters were tested or replaced during 2001. In 2002 and subsequent years, the meters will be replaced regularly so that testing will not be necessary.
