



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HALLIE SANITARY DISTRICT

Principal Office: 13034 COUNTY HIGHWAY 00
CHIPPEWA FALLS, WI 54729

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: HALLIE SANITARY DISTRICT

Utility Address: 13034 COUNTY HIGHWAY 00
CHIPPEWA FALLS, WI 54729

When was utility organized? 1/1/1989

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RITA ERICKSON

Title: ADMINISTRATIVE ASSISTANT

Office Address:

13034 COUNTY HIGHWAY OO
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2670

Fax Number: (715) 720 - 3988

E-mail Address: halliesanitary@yahoo.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: PETER LEHMANN

Title: CHAIRMAN

Office Address:

14471 46TH AVENUE
CHIPPEWA FALLS, WI 54729

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: WIPFLI, ULLRICH, BERTELSON LLP

Title:

Office Address: WIPFLI, ULLRICH, BERTELSON LLP
P.O. BOX 608
CHIPPEWA FALLS, WI 54729

Telephone: (715) 723 - 2888

Fax Number: () -

E-mail Address:

Date of most recent audit report: 2/8/2002

Period covered by most recent audit: JANUARY 1, 2001 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: JAMES M NYRE

Title: MANAGER

Office Address:
13034 COUNTY HIGHWAY 00
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2670

Fax Number: (715) 720 - 3988

E-mail Address:

Name: SANDRA OLSON

Title: CLERK TREASURER

Office Address:
13033 COUNTY HIGHWAY 00
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2660

Fax Number: (715) 726 - 2661

E-mail Address:

Name of utility commission/committee: HALLIE SANITARY DISTRICT

Names of members of utility commission/committee:

- MR NORBERT DIENGER, COMMISSIONER
- MR EUGENE ENGER, COMMISSIONER
- MR PETER LEHMANN, CHAIRMAN
- MR MARK PERRY, COMMISSIONER
- MR WAYNE WALKOVIK, COMMISSIONER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

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)	278,854	214,552	1
Operating Expenses:			
Operation and Maintenance Expense (401)	95,892	93,817	2
Depreciation Expense (403)	114,977	99,943	3
Amortization Expense (404)	0	0	4
Taxes (408)	287	372	5
Total Operating Expenses	211,156	194,132	
Net Operating Income	67,698	20,420	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	67,698	20,420	
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)	135,939	156,636	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	135,939	156,636	
Total Income	203,637	177,056	
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	203,637	177,056	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	233,668	175,056	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	233,668	175,056	
Net Income	(30,031)	2,000	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(380,517)	(382,517)	19
Balance Transferred from Income (433)	(30,031)	2,000	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(410,548)	(380,517)	

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 BANK ACCOUNTS	64,345	4
INTEREST ON SPECIAL ASSESSMENTS	71,594	5
Total (Acct. 419):	135,939	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	278,854	0	0	0	278,854	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	278,854	0	0	0	278,854	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,928,030	7,713,499	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	708,773	602,535	2
Net Utility Plant	7,219,257	7,110,964	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,355,284	835,321	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,355,284	835,321	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,918,631	1,157,370	8
Temporary Cash Investments (132)	0	98,223	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,521	37,688	11
Other Accounts Receivable (143)	287,562	180,842	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	77,787	70,478	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,326,501	1,544,601	
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	10,901,042	9,490,886	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(410,548)	(380,517)	23
Total Proprietary Capital	(410,548)	(380,517)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	4,364,928	4,395,338	26
Total Long-Term Debt	4,364,928	4,395,338	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	93,286	223,560	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	188,289	125,229	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	281,575	348,789	
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)	6,665,087	5,127,275	38
Total Liabilities and Other Credits	10,901,042	9,490,885	

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)	7,928,030	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	7,928,030	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	708,773	0	0	0	9
Total Accumulated Provision	708,773	0	0	0	
Net Utility Plant	7,219,257	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	602,535				602,535	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	114,977				114,977	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	114,977	0	0	0	114,977	13
Debits during year						14
Book cost of plant retired	8,739				8,739	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,739	0	0	0	8,739	19
Balance End of Year	708,773	0	0	0	708,773	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

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

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</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)					
STATE TRUST FUND LOAN	07/27/1994	03/15/2004	4.50%	125,924	1
STATE TRUST FUND LOAN (2000)	06/15/2000	03/15/2010	5.25%	2,291,004	2
PROMISSARY NOTE FIRSTAR BANK	05/11/1998	05/11/2008	5.25%	1,948,000	3
Total for Account 224				<u>4,364,928</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,892	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,892</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,892	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,892</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)					
STATE TRUST FUND LOAN	5,895	6,017	7,395	4,517	3
FIRSTAR LOAN	75,090	107,603	117,128	65,565	4
STATE TRUST FUND LOAN (2000)	44,244	120,048	46,085	118,207	5
Subtotal	125,229	233,668	170,608	188,289	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	125,229	233,668	170,608	188,289	

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	5,127,275	0	0	0	0	5,127,275	1
Add credits during year:							
For Services	244,221					244,221	2
For Mains	1,293,591					1,293,591	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,665,087	0	0	0	0	6,665,087	
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):		
SPECIAL ASSESSMENT RECEIVABLE (LONG TERM)	1,355,284	2
Total (Acct. 124):	1,355,284	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,521	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	42,521	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CURRENT SPECIAL ASSESSMENT RECIEVABLE	245,481	11
CURRENT ACCOUNT RECEIVABLE	42,081	12
Total (Acct. 143):	287,562	
Receivables from Municipality (145):		
DELINQUENT WATER & SPECIAL ASSESSMENT TAXROLL	77,787	13
Total (Acct. 145):	77,787	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,820,764	0	0	0	7,820,764	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	655,654	0	0	0	655,654	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,896,181	0	0	0	5,896,181	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,268,929	0	0	0	1,268,929	
Net Operating Income	67,698	0	0	0	67,698	8
Net Operating Income as a percent of Average Net Rate Base						
	5.34%	N/A	N/A	N/A	5.34%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(395,532)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(395,532)	
Net Income		
Net Income	(30,031)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

THERE WERE TWO EXTENSIONS OF SERVICE IN 2001. THEY WERE TWO RESIDENTIAL HOUSING DEVELOPMENTS. WATER EXTENSION PROJECT INCLUDED 4,687 FEET OF WATER MAIN, 57 SERVICES AND 7 HYDRANTS.

THIS PROJECT WAS NOT FUNDED BY A OUTSIDE FACILITY.

WATER MAINS ARE ASSESSED TO PROPERTY OWNERS AT THE COST OF AN 8' MAIN WITH VALVE, HYDRANT AND SERVICE FROM M/L TO PROPERTY LINE INCLUDING ENGINEERING SERVICE BASED ON FRONT FOOT LENGTH OF PROPERTY.

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

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

For State Trust Fund Loan (2000) we drew the remainder of the loan in 2001.

Interest Accrued (Acct. 237) (Page F-16)

Column B First of Year Totals were different from our audit so I changed them per our audit. this did not change the total.

Contributions in Aid of Construction (Account 271) (Page F-17)

Before review response all \$1,537,812 was reported as contributions for mains.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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

From: hallie sanitary [mailto:halliesanitary@yahoo.com]
Sent: Thursday, August 15, 2002 9:36 AM
To: Peter.Leege@psc.state.wi.us
Subject: Analytical Review

Dear Mr. Leege:

This is in regards to the e-mail that was sent on July 29, 2002, analytical review letter. The following are the issues and explanations -

- 1. No we are no longer charging initiation fees. This is an oversight on my part. I had made a note to take this out and I didn't.
- 2. The adjustment from 2000 report was explained on footnote page W-02. I enclosed with the 2001 report a copy of the meeting minutes from October 1,2001. The commission board forgave the payment of the additional \$15,818.00 for hydrant rental. We did not collect this amount because the board forgave it.
- 3. This is noted for 2002 report.
- 4. The Contributions in account 271 is broke out. The amount for services is \$244,221 and mains is \$1,293,591. Total \$1,537,812. It is noted that these need to be reported separately in the future.
- 5. The expense is reported on F15- 236. All taxes are paid be the end of the year so there is nothing that will carry into the next year.

If you need any additional information or explanation, please contact me my email or telephone at (715)726-2670.

Rita Erickson
Deputy Cler/Treasurer

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

From: Leege, Peter PSC
Sent: Monday, July 29, 2002 11:03 AM
To: 'halliesanitary@yahoo.com'
Subject: Review letter for # 2428, Hallie Sanitary District # 1.

Dear Ms. Erickson:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the

FINANCIAL SECTION FOOTNOTES

following issues:

1. In Account 474 on page W-4 there is \$500 described as "Initiation Fee". These charges were explained as being unauthorized in item number 1 of our letter of June 5, 2001 regarding our review of the utility's 2000 annual report. Please confirm that the utility is no longer charging initiation fees.

2. Please explain if the adjustment to the Public Fire Protection Service charge as discussed in item number 6 of our review letter dated June 5, 2001 concerning the utility's 2000 annual report is included in the \$112,436 reported in Account 463 on page W-4. Please also note that such adjustments should be explained in a footnote in the future.

3. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$245,481 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143.

4. Please explain if any of the \$1,537,812 reported for contributions in Account 271 on page F-17 is for water services and note that main and service dollars should be reported separately on page F-17.

5. There are social security taxes reported in the Taxes Accrued schedule on page F-15, but none in the Taxes schedule on page W-6. Please explain where the expense is reported.

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

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

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	275,486	1
Total Sales of Water	275,486	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	3,368	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,368	
Total Operating Revenues	278,854	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	63,445	5
General Operating Expenses (680-690)	32,447	6
Total Operation and Maintenance Expenses	95,892	
Other Operating Expenses		
Depreciation Expense (403)	114,977	7
Amortization Expense (404)	0	8
Taxes (408)	287	9
Total Other Operating Expenses	115,264	
Total Operating Expenses	211,156	
NET OPERATING INCOME	67,698	

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	674	32,792	133,020	4
Commercial	75	7,783	27,804	5
Industrial	3	151	757	6
Total Metered Sales to General Customers (461)	752	40,726	161,581	
Private Fire Protection Service (462)	2		1,469	7
Public Fire Protection Service (463)	1		112,436	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	755	40,726	275,486	

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)	112,436	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)	112,436	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISC	221	8
PENALTIES	2,647	9
INITIATION FEE	500	10
Total Other Water Revenues (474)	3,368	
Amortization of Construction Grants (475):		
NONE		11
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)	38,152	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	7,984	3
Chemicals (630)	6,035	4
Supplies and Expenses (640)	3,465	5
Repairs of Water Plant (650)	4,867	6
Transportation Expenses (660)	2,942	7
Total Plant Operation and Maintenance Expenses	63,445	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,730	8
Office Supplies and Expenses (681)	8,792	9
Outside Services Employed (682)	3,400	10
Insurance Expense (684)	3,482	11
Employees Pensions and Benefits (686)	4,043	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	32,447	
Total Operation and Maintenance Expenses	95,892	

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		3
PSC Remainder Assessment		287 4
Other (specify): NONE		5
Total tax expense		<u>287</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)	51,080		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)	64,314		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	19,969		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	135,363	0	
PUMPING PLANT			
Land and Land Rights (320)	350		12
Structures and Improvements (321)	39,922		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,936		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	64,673		20
Total Pumping Plant	207,881	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,070		23
Total Water Treatment Plant	2,070	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	14,554		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)			51,080	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)			64,314	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			19,969	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	135,363	
PUMPING PLANT				
Land and Land Rights (320)			350	12
Structures and Improvements (321)			39,922	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			102,936	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			64,673	20
Total Pumping Plant	0	0	207,881	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,070	23
Total Water Treatment Plant	0	0	2,070	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			14,554	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)	280,110		26
Transmission and Distribution Mains (343)	5,802,376	172,770	27
Fire Mains (344)	0		28
Services (345)	693,911	30,595	29
Meters (346)	53,127	7,705	30
Hydrants (348)	354,493	12,200	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,198,571	223,270	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	127,902		34
Office Furniture and Equipment (372)	12,301		35
Computer Equipment (372.1)	12,245		36
Transportation Equipment (373)	14,766		37
Other General Equipment (379)	2,400		38
Other Tangible Property (390)	0		39
Total General Plant	169,614	0	
Total utility plant in service directly assignable	7,713,499	223,270	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	7,713,499	223,270	

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)			280,110 26
Transmission and Distribution Mains (343)	8,556		5,966,590 27
Fire Mains (344)			0 28
Services (345)			724,506 29
Meters (346)	183		60,649 30
Hydrants (348)			366,693 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,739	0	7,413,102
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			127,902 34
Office Furniture and Equipment (372)			12,301 35
Computer Equipment (372.1)			12,245 36
Transportation Equipment (373)			14,766 37
Other General Equipment (379)			2,400 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	169,614
Total utility plant in service directly assignable	8,739	0	7,928,030
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	8,739	0	7,928,030

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,056	3,056	1
February			2,687	2,687	2
March			3,159	3,159	3
April			3,288	3,288	4
May			3,861	3,861	5
June			4,274	4,274	6
July			6,430	6,430	7
August			5,163	5,163	8
September			4,263	4,263	9
October			4,288	4,288	10
November			3,711	3,711	11
December			3,715	3,715	12
Total annual pumpage	0	0	47,895	47,895	
Less: Water sold				40,726	13
Volume pumped but not sold				7,169	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				300	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				6,879	18
Total volume not sold but accounted for				7,179	19
Volume pumped but unaccounted for				(10)	20
Percent of water lost				-0%	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.)				473	23
Date of maximum: 8/24/2001					24
Cause of maximum:					25
NEW CONSTRUCTION - 3 CONTRACTORS WORKING ON CONSTRUCTION					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				36	26
Date of minimum: 1/10/2001					27
Total KWH used for pumping for the year				95,140	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)	
12659 21ST AVENUE	CC823	111	12	95,400	Yes	1
2677 U.S. HIGHWAY 53	EUJ512282	110	6	146,995	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				Diameter in inches (e)
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE	0	0	0	0	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1-WI # CC823	SERIAL NO. EUJ512282	1
Location	12659 21ST AVENUE	2677 U.S. HIGHWAY 53	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	JOHNSON	LAYNE	5
Year Installed	1991	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	196	300	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1991	1982	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	30	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	8910175	SERIAL NO. EUJ512282	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	OTHER	OTHER	5
Elevation difference in feet (See Headnote 3.)	158	161	6
Total capacity in gallons (actual)	230,000	720,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	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.)	0.2300	0.4320	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	11,980	66	0	0	12,046	1
M	D	8.000	66,675	4,016	0	0	70,691	2
M	S	8.000	1,044	0	0	0	1,044	3
M	S	10.000	375	0	0	0	375	4
M	D	12.000	30,327	252	0	0	30,579	5
M	D	16.000	43,958	353	310	0	44,001	6
Total Within Municipality			154,359	4,687	310	0	158,736	
Total Utility			154,359	4,687	310	0	158,736	

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	1.000	998	57	0	0	1,055	301	1
M	1.500	10	0	0	0	10	4	2
L	2.000	4	0	0	0	4		3
M	4.000	1	0	0	0	1	0	4
M	6.000	4	0	0	0	4	0	5
M	8.000	5	0	0	0	5	1	6
M	10.000	1	0	0	0	1		7
Total Utility		1,023	57	0	0	1,080	306	

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	683	96	0	0	779	42	1
1.000	6	0	0	0	6	0	2
1.250	1	0	0	0	1	0	3
1.500	4	0	0	0	4	0	4
2.000	5	0	0	0	5	0	5
Total:	699	96	0	0	795	42	

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	672	64	1	1	0	41	779	1
1.000	1	3	1	1	0	0	6	2
1.250	0	0	1	0	0	0	1	3
1.500	1	2	0	1	0	0	4	4
2.000	0	4	0	0	0	1	5	5
Total:	674	73	3	3	0	42	795	

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	278	7			285	1
Within Municipality	0				0	2
Total Fire Hydrants	278	7	0	0	285	
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:	285
Number of distribution system valves end of year:	619
Number of distribution valves operated during year:	619

WATER OPERATING SECTION FOOTNOTES

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

ENCLOSED WITH THE REPORT DISK IS A COPY OF THE MEETING MINUTES FROM OCTOBER 1, 2001 REGULAR MEETING. THE COMMISSIONERS FORGAVE THE TOWN OF THE ADDITIONAL PRO RATED CHARGE \$15,818 FOR HYDRANT RENTAL.

Water Operation & Maintenance Expenses (Page W-05)

INCREASES IN EXPENSES
600-660 INCREASES FOR WAGES FOR EMPLOYEES
EXPENSES ARE FOR 2 WELLS NOW

DECREASES IN EXPENSE
680-690 OUTSIDE SERVICES 682 OUR LEGAL AND AUDIT EXPENSES WERE DECREASED IN 2001

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

THE SOCIAL SECURITY TAXES ARE RECORDED ON TAXES ACRUED 236 SECTION OF THE PSC REPORT.

Water Utility Plant in Service (Page W-08)

METERS 346 RETIREMENT OF 4 METERS NOT RECORDED IN 2000 PSC.

Pumping and Purchased Water Statistics (Page W-10)

OTHER WATER UTILITY USE

WATER LINE CONSTRUCTION	3,260
FIRE DEPT TRAINING	220
FIRE DEPT FIRE	80
VALVE HYDRANT SERVICE	1,200
BULK SALES	2,119

Water Mains (Page W-15)

RETIRED IN PLACE 310' HAD TO MOVE A LINE FOR NEW HIGHWAY CONSTRUCTION.

THIS PROJECT WAS FUNDED BY THE DISTRICT. THERE WERE NO OUTSIDE LOANS OBTAINED FOR THIS.

THE PROPERTY OWNER IS ASSESSED ON PROPERTY LINE FRONT FOOTAGE. THE TOTAL CONSTRUCTION COSTS ARE BROKE DOWN TO A PER FOOT AMOUNT. PROPERTY LINES ARE MEASURED AND MULTIPLIED BY THE PER FOOT AMOUNT PLUS THE SERVICE. THAT AMOUNT IS BILLED TO THE PROPERTY OWNER. DEPENDING ON THE ASSESSED AMOUNT THE PROPERTY OWNER HAS 5, 7 OR 10 YEARS TO PAY FOR THEIR ASSESSMENT.

THERE WAS NO DEFERMENTS ON THIS PROJECT.

Water Services (Page W-16)

THE FINANCING FOR THE WATER SERVICES WERE DISTRICT FUNDED. WE DID NOT OBTAIN AN OUTSIDE LOAN FOR THE 2001 PROJECT.
