



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: LIBERTY GROVE SANITARY DISTRICT NO. 1

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Principal Office: P.O. BOX 655  
SISTER BAY, WI 54234-0655

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LIBERTY GROVE SANITARY DISTRICT NO. 1

**Utility Address:** P.O. BOX 655  
SISTER BAY, WI 54234-0655

**When was utility organized?** 12/31/1979

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DAVID R. SMITH

**Title:** PRESIDENT

**Office Address:**

10956 HILLCREST ROAD  
P.O. BOX 174  
SISTER BAY, WI 54234

**Telephone:** (920) 854 - 2443

**Fax Number:** (920) 854 - 9474

**E-mail Address:** smith@dcwis.com

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

**Name:** MRS CAROL A. CHRISTNOVICH

**Title:** MANAGER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE  
P.O. BOX 1508  
LA CROSSE, WI 54602-1508

**Telephone:** (608) 784 - 7737 EXT 219

**Fax Number:** (608) 785 - 2140

**E-mail Address:** cchristnovich@habco.com

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

**Name:** MR DAVID R. SMITH

**Title:** PRESIDENT

**Office Address:**

P.O. BOX 174  
SISTER BAY, WI 54234

**Telephone:** (920) 854 - 2443

**Fax Number:** (920) 854 - 9474

**E-mail Address:** smith@dcwis.com

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

---

**Name:** MR DAVID R. SMITH

**Title:** PRESIDENT

**Office Address:**

P.O. BOX 174  
SISTER BAY, WI 54234

**Telephone:** (920) 854 - 2443

**Fax Number:** (920) 854 - 9474

**E-mail Address:**

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**Name:** MR FRED N ANDERSON

**Title:** TREASURER

**Office Address:**

XXX  
SISTER BAY, WI 54234

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Name:** MR RICHARD J SCHELLER

**Title:** SECRETARY

**Office Address:**

XXX  
SISTER BAY, WI 54234

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** Liberty Grove Sanitary District Board

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

MR FRED N ANDERSON, TREASURER

MR RICHARD J SCHELLER, SECRETARY

### IDENTIFICATION AND OWNERSHIP

**Are sewer services rendered by the utility?**

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)?** YES

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

**Firm Name:** VILLAGE OF SISTER BAY  
P.O. BOX 769  
SISTER BAY, WI 54234-0769

**Contact Person:** MR RONALD CANE  
**Title:** VILLAGE ADMINISTRATOR  
**Telephone:** (920) 854 - 4118  
**Fax Number:** (920) 854 - 9637

**E-mail Address:**

**Contract/Agreement beginning-ending dates:** 4/11/1979 4/11/2019

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

The Village services and maintains the District's Water and Sewer System in regards to meter reading, billing, collecting, maintaining and general upkeep of the systems. The charges for these services are billed quarterly.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	44,578	43,887	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	33,310	18,641	2
Depreciation Expense (403)	13,658	13,630	3
Amortization Expense (404)	0	0	4
Taxes (408)	52	51	5
<b>Total Operating Expenses</b>	<b>47,020</b>	<b>32,322</b>	
<b>Net Operating Income</b>	<b>(2,442)</b>	<b>11,565</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(2,442)</b>	<b>11,565</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	17,382	20,403	9
Miscellaneous Nonoperating Income (421)	654	2,148	10
<b>Total Other Income</b>	<b>18,036</b>	<b>22,551</b>	
<b>Total Income</b>	<b>15,594</b>	<b>34,116</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>15,594</b>	<b>34,116</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	5,461	7,347	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
<b>Total Interest Charges</b>	<b>5,461</b>	<b>7,347</b>	
<b>Net Income</b>	<b>10,133</b>	<b>26,769</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	340,755	313,986	19
Balance Transferred from Income (433)	10,133	26,769	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>350,888</b>	<b>340,755</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST RECEIVABLE	2,476	4
INTEREST ON SPECIAL ASSESSMENTS	4,019	5
INTEREST RECEIVED FROM VARIOUS BANKS	10,887	6
<b>Total (Acct. 419):</b>	<b>17,382</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER DEPT INCOME	654	7
<b>Total (Acct. 421):</b>	<b>654</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	44,578	0	0	0	44,578	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>44,578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,578</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	809,167	806,975	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	207,474	194,318	<b>2</b>
<b>Net Utility Plant</b>	<b>601,693</b>	<b>612,657</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	989,596	989,596	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	262,770	247,926	<b>4</b>
<b>Net Nonutility Property</b>	<b>726,826</b>	<b>741,670</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	6,404	28,433	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>733,230</b>	<b>770,103</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,897	12,396	<b>8</b>
Temporary Cash Investments (132)	306,818	244,017	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	19,561	8,526	<b>11</b>
Other Accounts Receivable (143)	0	9,268	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	21,086	27,153	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	3,002	2,795	<b>16</b>
Other Current and Accrued Assets (170)	2,477	2,098	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>354,841</b>	<b>306,253</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	414	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>414</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,690,178</b>	<b>1,689,013</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	350,888	340,755	23
<b>Total Proprietary Capital</b>	<b>350,888</b>	<b>340,755</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	103,884	114,505	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>103,884</b>	<b>114,505</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,823	8,532	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,324		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	845	923	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>11,992</b>	<b>9,455</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	6,404	6,404	36
<b>Total Deferred Credits</b>	<b>6,404</b>	<b>6,404</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,217,010	1,217,894	38
<b>Total Liabilities and Other Credits</b>	<b>1,690,178</b>	<b>1,689,013</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	807,726	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)	1,441				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>809,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	207,474	0	0	0	9
<b>Total Accumulated Provision</b>	<b>207,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>601,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	194,318				<b>194,318</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	13,658				<b>13,658</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	248				<b>248</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	250				<b>250</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>14,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,156</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,000				<b>1,000</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>19</b>
<b>Balance End of Year</b>	<b>207,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207,474</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.74%					<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	989,596			989,596	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>989,596</b>	<b>0</b>	<b>0</b>	<b>989,596</b>	
Less accum. prov. depr. & amort. (122)	247,926	14,844		262,770	3
<b>Net Nonutility Property</b>	<b>741,670</b>	<b>(14,844)</b>	<b>0</b>	<b>726,826</b>	

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

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

### MATERIALS AND SUPPLIES

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

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
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<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)	
Mortgage Revenue Bonds	05/01/1990	11/01/2009	5.20%	103,884	1
<b>Total Bonds (Account 221):</b>				<b>103,884</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	52	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>52</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	52	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>52</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	923	5,461	5,539	845	1
<b>Subtotal</b>	<b>923</b>	<b>5,461</b>	<b>5,539</b>	<b>845</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>923</b>	<b>5,461</b>	<b>5,539</b>	<b>845</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	554,922	0	0	662,972	0	<b>1,217,894</b>	1
<b>Add credits during year:</b>							
For Services	1,300					<b>1,300</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
HOOK-UP CHARGES				750		<b>750</b>	5
<b>Deduct charges (specify):</b>							
AMORTIZATION OF GRANTS	2,934					<b>2,934</b>	6
<b>Balance End of Year</b>	<b>553,288</b>	<b>0</b>	<b>0</b>	<b>663,722</b>	<b>0</b>	<b>1,217,010</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	178,959					<b>178,959</b>	7

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	6,404	2
<b>Total (Acct. 124):</b>	<b>6,404</b>	
<b>Special Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	9,574	5
Electric		6
Sewer (Regulated)	9,987	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>19,561</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
TOWN OF LIBERTY GROVE-SPECIAL ASSESSMENTS ON TAX ROLL	21,086	12
<b>Total (Acct. 145):</b>	<b>21,086</b>	
<b>Prepayments (165):</b>		
INSURANCE	3,002	13
<b>Total (Acct. 165):</b>	<b>3,002</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
ENGINEERING FEES FOR A POTENTIAL DEVELOPMENT	414	15
<b>Total (Acct. 183):</b>	<b>414</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
DEFERRED SPECIAL ASSESSMENT	6,404	17
<b>Total (Acct. 253):</b>	<b>6,404</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	807,210	0	0	0	807,210	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	200,896	0	0	0	200,896	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	554,105	0	0	0	554,105	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>52,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,209</b>	
Net Operating Income	(2,442)	0	0	0	(2,442)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>-4.68%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-4.68%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	345,821	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>345,821</b>	
<b>Net Income</b>		
Net Income	10,133	5
 <b>Percent Return on Proprietary Capital</b>	 <b>2.93%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

To the District Board  
Liberty Grove Sanitary District  
Sister Bay, Wisconsin

We have compiled the balance sheets of Liberty Grove Sanitary District as of December 31, 2001 and 2000, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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 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 and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin  
January 28, 2002

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

Included in customer accounts receivable are water and sewer charges in the amount of \$3,244 for a commercial customer who filed bankruptcy during 2001. The District has filed a claim for recovery of these charges. The outcome of this case is still pending as of January 2002.

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### Identification and Ownership (Page iv)

On 5/23/02 this report was deleted from the WEGS database and then reloaded from the r drive after a conversation between Amanda N. and Carol Christnovich revealed that at our end there was 9,999 in Account 686 that should not be there, report was out of balance by that amount and there were no footnotes regarding the change. PJL

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## FINANCIAL SECTION FOOTNOTES

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

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

From: Leege, Peter PSC

Sent: Thursday, July 25, 2002 7:54 AM

To: 'smith@dcwis.com'

Subject: 2001 Annual Report for # 3129 Liberty Grove Sanitary District

Dear Mr. Smith;

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 did not identify any such issues.

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

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me by email or telephone at (608) 267-9198.

Pete Leege

Financial Specialist

Division of Water, Compliance and Consumer Affairs

Public Service Commission of Wisconsin

610 North Whitney Way

PO Box 7854

Madison, WI 53707-7854

Phone: (608) 267-9198

Peter.Leege@psc.state.wi.us

Fax: (608) 266-3957

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	40,749	1
<b>Total Sales of Water</b>	<b>40,749</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	226	2
Other Water Revenues (474)	669	3
Amortization of Construction Grants (475)	2,934	4
<b>Total Other Operating Revenues</b>	<b>3,829</b>	
<b>Total Operating Revenues</b>	<b>44,578</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	25,782	5
General Operating Expenses (680-690)	7,528	6
<b>Total Operation and Maintenance Expenses</b>	<b>33,310</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	13,658	7
Amortization Expense (404)		8
Taxes (408)	52	9
<b>Total Other Operating Expenses</b>	<b>13,710</b>	
<b>Total Operating Expenses</b>	<b>47,020</b>	
<b>NET OPERATING INCOME</b>	<b>(2,442)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	96	3,987	21,074	4
Commercial	25	3,323	11,786	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>121</b>	<b>7,310</b>	<b>32,860</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		7,889	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
<b>Total Sales of Water</b>	<b>122</b>	<b>7,310</b>	<b>40,749</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	7,889	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>7,889</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	226	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>226</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	187	7
<b>Other (specify):</b>		
RECONNECTION CHARGES	462	8
MISCELLANEOUS	20	9
<b>Total Other Water Revenues (474)</b>	<b>669</b>	
<b>Amortization of Construction Grants (475):</b>		
WATER CONSTRUCTION GRANT AMORTIZATION	2,934	10
<b>Total Amortization of Construction Grants (475)</b>	<b>2,934</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)		1
Purchased Water (610)	8,483	2
Fuel or Power Purchased for Pumping (620)	1,976	3
Chemicals (630)		4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)	15,323	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>25,782</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,250	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	3,176	10
Insurance Expense (684)	1,410	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,692	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>7,528</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>33,310</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Property Tax Equivalent		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2
<b>Net property tax equivalent</b>		<b>0</b>
Social Security		3
PSC Remainder Assessment		52 4
Other (specify): NONE		5
<b>Total tax expense</b>		<b><u>52</u></b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		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)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	8,000		12
Structures and Improvements (321)	158,883		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>166,883</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 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)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			8,000 12
Structures and Improvements (321)	1,000		157,883 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>1,000</b>	<b>0</b>	<b>165,883</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	545,457		27
Fire Mains (344)	0		28
Services (345)	51,607	1,300	29
Meters (346)	7,895	732	30
Hydrants (348)	34,061		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>639,020</b>	<b>2,032</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	365		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	426		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>791</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>806,694</b>	<b>2,032</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>806,694</b>	<b>2,032</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			545,457 27
Fire Mains (344)			0 28
Services (345)			52,907 29
Meters (346)			8,627 30
Hydrants (348)			34,061 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>641,052</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			365 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			426 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>791</b>
<b>Total utility plant in service directly assignable</b>	<b>1,000</b>	<b>0</b>	<b>807,726</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,000</b>	<b>0</b>	<b>807,726</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January				0	1
February				0	2
March	840			840	3
April				0	4
May				0	5
June	1,454			1,454	6
July				0	7
August				0	8
September	3,451			3,451	9
October				0	10
November				0	11
December	1,621			1,621	12
<b>Total annual pumpage</b>	<b>7,366</b>	<b>0</b>	<b>0</b>	<b>7,366</b>	
Less: Water sold				7,310	13
Volume pumped but not sold				56	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				56	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				56	19
Volume pumped but unaccounted for				0	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.)					23
Date of maximum:					24
Cause of maximum:					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					26
Date of minimum:					27
Total KWH used for pumping for the year				0	28
If water is purchased: Vendor Name: Sister Bay Utilities					29
Point of Delivery: Sister Bay Utilities					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)
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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	#1	#2	1
Location	HILLROAD	HILL ROAD	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	WEINMAN	WEINMAN	5
Year Installed	1980	1980	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	100	100	8
Pump Motor or Standby Engine Mfr	GOULD	GOULD	10
Year Installed	1980	1980	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	10	10	13

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

### RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
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NONE

### 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)
L	D	6.000	4,674	0	0	0	4,674
L	D	8.000	14,924	0	0	0	14,924
<b>Total Within Municipality</b>			<b>19,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,598</b>
<b>Total Utility</b>			<b>19,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,598</b>

1  
2

### 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	11	0	0	0	11		1
M	1.000	97	0	0	0	97	16	2
M	1.250	2	0	0	0	2		3
M	1.500	8	0	0	0	8		4
M	2.000	1	0	0	0	1		5
M	4.000	1	1	0	0	2		6
<b>Total Utility</b>		<b>120</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>121</b>	<b>16</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	74	0	0	0	74	2	1
0.750	32	1	0	0	33	0	2
1.000	5	1	0	0	6	0	3
1.250	1	0	0	0	1	0	4
1.500	3	0	0	0	3	1	5
2.000	2	1	0	0	3	1	6
<b>Total:</b>	<b>117</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>4</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	70	4	0	0	0	0	74	1
0.750	25	8	0	0	0	0	33	2
1.000	0	6	0	0	0	0	6	3
1.250	0	1	0	0	0	0	1	4
1.500	0	3	0	0	0	0	3	5
2.000	0	3	0	0	0	0	3	6
<b>Total:</b>	<b>95</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	26				26	2
<b>Total Fire Hydrants</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	26
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	66

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

There are no amounts reported in ACCT 600 because all services are purchased through Sister Bay Utilities. Liberty Grove is billed quarterly by the Village of Sister Bay and salaries are not broken out on the bills.

Acct 650 - Included in this account are District costs associated with the Department of Transportation project of widening Hwy 42. The District paid approximately \$8,400 to relocate several hydrants and curbstops. Also included in this account are costs for maintenance of the booster pump and modifications to the existing pressure reducing valve.

Acct 620 - These power costs are for booster station pumps.

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

See footnote to Page W-5 regarding no salaries or social security expense being recorded.

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### Sources of Water Supply - Statistics (Page W-10)

District customers are billed quarterly. In addition, the Village of Sister Bay only bills the District quarterly. Monthly water purchases are not available.

Information on the maximum and minimum is not available.

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### Sources of Water Supply - Ground Waters (Page W-11)

All water is purchased from the Village of Sister Bay.

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### Pumping & Power Equipment (Page W-13)

Pump #3 was retired in 2001. An estimated retirement value of \$1,000 was recorded.

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### Water Services (Page W-16)

The new 4" service added during the year was financed by a developer. The cost recorded is an estimated cost of a new 4" service.

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