



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ST JOSEPH SANITARY DISTRICT #1

Principal Office: N1753 HESS ROAD
LA CROSSE, WI 54601

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: ST JOSEPH SANITARY DISTRICT #1

Utility Address: N1753 HESS ROAD
LA CROSSE, WI 54601

When was utility organized? 9/28/1973

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY SEBRANEK

Title: TREASURER

Office Address:

N1753 HESS ROAD
LA CROSSE, WI 54601

Telephone: (608) 788 - 2450

Fax Number:

E-mail Address:

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

Name: MRS CAROL A. CHRISTNOVICH, CPA

Title: MANAGER

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

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

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

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

Name: MR CHARLES SCHAMS

Title: PRESIDENT

Office Address:

N 1724 PARK STREET
LA CROSSE, WI 54601

Telephone: (608) 788 - 1705

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/24/2000

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR JOE LEUCK

Title: SUPERINTENDENT

Office Address:

N1721 RIDGEVIEW DR
LA CROSSE, WI 54601

Telephone: (608) 788 - 0090

Fax Number:

E-mail Address:

Name of utility commission/committee: DISTRICT BOARD

Names of members of utility commission/committee:

- MR KENNETH HESS, SECRETARY
- MR CHARLES SCHAMS, PRESIDENT
- MR LARRY SEBRANEK, TREASURER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	86,293	85,978	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,468	41,970	2
Depreciation Expense (403)	23,842	17,458	3
Amortization Expense (404)	0	0	4
Taxes (408)	994	865	5
Total Operating Expenses	56,304	60,293	
Net Operating Income	29,989	25,685	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	29,989	25,685	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,000	2,000	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,751	1,715	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,751	3,715	
Total Income	32,740	29,400	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	8,746	10,256	12
Total Miscellaneous Income Deductions	8,746	10,256	
Income Before Interest Charges	23,994	19,144	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,259	8,503	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)	2,809	23,639	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	35,068	32,142	
Net Income	(11,074)	(12,998)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(218,051)	(205,053)	19
Balance Transferred from Income (433)	(11,074)	(12,998)	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)	(229,125)	(218,051)	

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):		
FIRST NATIONAL BANK	1,751	4
Total (Acct. 419):	1,751	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONREGULATED SEWER LOSS	8,746	7
Total (Acct. 426):	8,746	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	29,971				29,971	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	28,971				28,971	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	28,971	0	0	0	28,971	
Net income (or loss)	1,000	0	0	0	1,000	

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	86,293	0	0	0	86,293	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	86,293	0	0	0	86,293	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,039,012	1,023,913	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	218,712	195,255	2
Net Utility Plant	820,300	828,658	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	645,510	612,092	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	175,393	166,071	4
Net Nonutility Property	470,117	446,021	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	27,471	22,627	7
Total Other Property and Investments	497,588	468,648	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	17,717	20,191	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,372	4,397	11
Other Accounts Receivable (143)	6,558	6,596	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,346	1,118	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	192	241	17
Total Current and Accrued Assets	30,185	32,543	
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	1,348,073	1,329,849	

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)	(229,125)	(218,051)	23
Total Proprietary Capital	(229,125)	(218,051)	
LONG-TERM DEBT			
Bonds (221)	654,145	125,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	23,075	33,413	26
Total Long-Term Debt	677,220	158,413	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	499,607	27
Accounts Payable (232)	27,183	7,389	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	12,216	32,943	32
Other Current and Accrued Liabilities (238)	3,510	2,928	33
Total Current and Accrued Liabilities	42,909	542,867	
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)	857,069	846,620	38
Total Liabilities and Other Credits	1,348,073	1,329,849	

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)	1,039,012	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	1,039,012	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	218,712	0	0	0	9
Total Accumulated Provision	218,712	0	0	0	
Net Utility Plant	820,300	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	195,255				195,255	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,842				23,842	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	571				571	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,413	0	0	0	24,413	13
Debits during year						14
Book cost of plant retired	956				956	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	956	0	0	0	956	19
Balance End of Year	218,712	0	0	0	218,712	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.39%					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	612,092	8,792	474	620,410	1
Other (specify):					
CWIP	0	25,100		25,100	2
Total Nonutility Property (121)	612,092	33,892	474	645,510	
Less accum. prov. depr. & amort. (122)	166,071	9,796	474	175,393	3
Net Nonutility Property	446,021	24,096	0	470,117	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	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	0 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)	
GMAC Commercial Mortgage-Water	10/01/1978	10/01/2015	5.00%	57,000	1
GMAC COMMERCIAL MORTGAGE-SEWER	10/01/1978	10/01/2015	5.00%	62,000	2
USDA RURAL DEVELOPMENT LOAN	02/07/2001	02/01/2041	5.13%	535,145	3
Total Bonds (Account 221):				654,145	

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)					
FIRST NATIONAL BANK BANGOR(1996)	02/01/1996	08/04/2003	5.75%	23,075	1
Total for Account 224				23,075	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	994	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	994	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	889	7
PSC Remainder Assessment	105	8
Other (explain):		
NONE		9
Total payments and other debits	994	
Balance end of year	0	

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)					
GMAC Commercial Mortgage Bonds	1,563	6,175	6,250	1,488	1
USDA RURAL DEVELOPMENT LOAN		24,610	14,391	10,219	2
Subtotal	1,563	30,785	20,641	11,707	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
First National Bank Bangor	697	1,474	1,662	509	4
Subtotal	697	1,474	1,662	509	
Notes Payable (231)					
FIRST NATIONAL BANK	30,683	2,809	33,492	0	5
Subtotal	30,683	2,809	33,492	0	
Total	32,943	35,068	55,795	12,216	

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	404,318	0	0	442,302	0	846,620	1
Add credits during year:							
For Services	1,000					1,000	2
For Mains						0	3
Other (specify):							
VILLA OF ST JOE'S CASH CONTRIBUTION	9,449					9,449	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	414,767	0	0	442,302	0	857,069	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION FUNDS	27,471	3
Total (Acct. 125):	27,471	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,372	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,372	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	6,558	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	6,558	
Receivables from Municipality (145):		
DELINQUENT ACCTS PLACED ON TAX ROLL	1,346	12
Total (Acct. 145):	1,346	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	1,031,462	0	0	0	1,031,462	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	206,983	0	0	0	206,983	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	409,542	0	0	0	409,542	6
Other (specify):						
NONE					0	7
Average Net Rate Base	414,937	0	0	0	414,937	
Net Operating Income	29,989	0	0	0	29,989	8
Net Operating Income as a percent of Average Net Rate Base						
	7.23%	N/A	N/A	N/A	7.23%	

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	(223,588)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(223,588)	
Net Income		
Net Income	(11,074)	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.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

1999 1ST National Bank loan was refinanced with a Rural Development loan in February
of 2001

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

To the Village Board
St. Joseph Sanitary District #1
La Crosse, Wisconsin

We have compiled the accompanying balance sheets of St. Joseph Sanitary District #1, 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 accompanying 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 differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

La Crosse, Wisconsin
March 22, 2002

Balance Sheet (Page F-05)

2001 accounts payable includes approximately \$23,000 of expenses for the upgrade to the waste water treatment plant that are in dispute as of year end.

2000 interest accrual included a full year on the note payable. 2001 accrual on the refinanced loan includes only 5 months.

Bonds (Acct. 221) (Page F-13)

Prior year note payable was refinanced to a Rural Development loan.

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

This note payable was refinanced in February of 2001, therefore interest would have been accrued up to that date.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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

From: Carol Christnovich [mailto:cchristnovich@habco.com]
Sent: Wednesday, September 18, 2002 9:54 AM
To: peter.leege@psc.state.wi.us
Subject: 2001 analytical review DWCCA-5240-PJL

The \$1,000 reported for contributions for services on line 2 of Account 271 on page F-17 of the 2001 PSC report represents 2 hookup fees of \$500 each. Historically the fees had been split 50/50 with sewer however I see that for the 2001 report the entire \$1,000 was allocated to water. This was a mistake when completing the report. The two services were not new services but were included in the "Utility owned services not in use at end of year" on page W-16 of the December 31, 2000 PSC report (that number was 11 at 12/31/00 and 9 at 12/31/01).

Please let me know if you have any further questions.

Carol Christnovich (preparer of PSC report for District)

August 13, 2002

Mr. Larry Sebranek, Treasurer
St Joseph Sanitary District No.1
N1753 Hess Road
La Crosse WI 54601-9999

2001 Analytical Review DWCCA-5240-PJL

Dear Mr. Sebranek:

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

Given that there are no additions during the year reported to Account 345, Services on page W-8 and no services reported as added during the year on page W-16, please explain the \$1,000 reported for contributions for services on line 2 of Account 271 on page F-14.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5240.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	84,692	1
Total Sales of Water	84,692	
Other Operating Revenues		
Forfeited Discounts (470)	883	2
Other Water Revenues (474)	718	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,601	
Total Operating Revenues	86,293	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,105	5
General Operating Expenses (680-690)	6,363	6
Total Operation and Maintenance Expenses	31,468	
Other Operating Expenses		
Depreciation Expense (403)	23,842	7
Amortization Expense (404)		8
Taxes (408)	994	9
Total Other Operating Expenses	24,836	
Total Operating Expenses	56,304	
NET OPERATING INCOME	29,989	

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	121	6,568	39,722	4
Commercial	10	4,265	15,129	5
Industrial				6
Total Metered Sales to General Customers (461)	131	10,833	54,851	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,225	8
Other Sales to Public Authorities (464)	3	55	616	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	135	10,888	84,692	

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)	29,225	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)	29,225	
Forfeited Discounts (470):		
Customer late payment charges	883	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	883	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	702	7
Other (specify):		
MISCELLANEOUS	16	8
Total Other Water Revenues (474)	718	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,984	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,711	3
Chemicals (630)	1,652	4
Supplies and Expenses (640)	2,137	5
Repairs of Water Plant (650)	3,621	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	25,105	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,651	8
Office Supplies and Expenses (681)	1,156	9
Outside Services Employed (682)	1,950	10
Insurance Expense (684)	1,227	11
Employees Pensions and Benefits (686)	379	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,363	
 Total Operation and Maintenance Expenses	31,468	

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		889 3
PSC Remainder Assessment		105 4
Other (specify): NONE		5
Total tax expense		<u>994</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)	776		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	776	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,800		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)	67,024		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	4,326		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	76,150	0	
PUMPING PLANT			
Land and Land Rights (320)	4,174		12
Structures and Improvements (321)	84,177		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	40,922		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	129,273	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	21,187		22
Water Treatment Equipment (332)	100,197		23
Total Water Treatment Plant	121,384	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			776	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	776	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,800	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)			67,024	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			4,326	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	76,150	
PUMPING PLANT				
Land and Land Rights (320)			4,174	12
Structures and Improvements (321)			84,177	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			40,922	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	129,273	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			21,187	22
Water Treatment Equipment (332)			100,197	23
Total Water Treatment Plant	0	0	121,384	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			250	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	385,256	12,819	26
Transmission and Distribution Mains (343)	215,151		27
Fire Mains (344)	0		28
Services (345)	45,775		29
Meters (346)	21,566	3,236	30
Hydrants (348)	24,705		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	692,703	16,055	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,075		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,552		38
Other Tangible Property (390)	0		39
Total General Plant	3,627	0	
Total utility plant in service directly assignable	1,023,913	16,055	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,023,913	16,055	

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)			398,075 26
Transmission and Distribution Mains (343)			215,151 27
Fire Mains (344)			0 28
Services (345)			45,775 29
Meters (346)	956		23,846 30
Hydrants (348)			24,705 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	956	0	707,802
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,075 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,552 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,627
Total utility plant in service directly assignable	956	0	1,039,012
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	956	0	1,039,012

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,212	1,212	1
February			914	914	2
March			1,181	1,181	3
April			1,042	1,042	4
May			1,119	1,119	5
June			1,021	1,021	6
July			1,313	1,313	7
August			1,172	1,172	8
September			970	970	9
October			1,094	1,094	10
November			1,122	1,122	11
December			1,162	1,162	12
Total annual pumpage	0	0	13,322	13,322	
Less: Water sold				10,888	13
Volume pumped but not sold				2,434	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				256	16
Volume related to equipment/system malfunction				433	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				689	19
Volume pumped but unaccounted for				1,745	20
Percent of water lost				13%	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.)				141	23
Date of maximum: 3/22/2001					24
Cause of maximum:					25
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6	26
Date of minimum: 9/6/2001					27
Total KWH used for pumping for the year				106,790	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)	
RIDGEVIEW	#3	320	6	30,000	Yes	1
CTY HWY M	#4	803	12	360,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#4		1
Location	RIDGEVIEW	CTY HWY M		2
Purpose	B	P		3
Destination	R	D		4
Pump Manufacturer	GOULD	LAYNE N.WEST		5
Year Installed	1994	1977		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	25	250		8
Pump Motor or Standby Engine Mfr	GOULD	WESTING HOUSE		10
Year Installed	1994	1977		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	6	7		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	NEW TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1958	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	140	6
Total capacity in gallons (actual)	50,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0300	0.0500	12
Is a corrosion control chemical used (yes, no)?	N	N	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)	
P	D	1.000	125	0	0	0	125	1
M	D	4.000	362	0	0	0	362	2
P	D	4.000	225	0	0	0	225	3
M	D	6.000	2,573	0	0	0	2,573	4
M	T	6.000	15	0	0	0	15	5
P	D	6.000	10,600	0	0	0	10,600	6
M	T	8.000	990	0	0	0	990	7
P	D	8.000	715	0	0	0	715	8
Total Within Municipality			15,605	0	0	0	15,605	
Total Utility			15,605	0	0	0	15,605	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	111	0	0	0	111		1
M	1.000	31	0	0	0	31	9	2
M	1.750	1	0	0	0	1		3
Total Utility		143	0	0	0	143	9	

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	152	0	12	0	140	0	1
1.000	7	0	0	0	7	0	2
1.500	2	0	0	0	2	0	3
1.750	2	0	0	0	2	0	4
2.000	1	0	0	0	1	0	5
3.000	1	0	1	0	0	0	6
4.000	1	1	0	0	2	0	7
Total:	166	1	13	0	154	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	121	5	0	3	0	11	140	1
1.000	0	3	0	0	0	4	7	2
1.500	0	1	0	0	0	1	2	3
1.750	0	0	0	0	0	2	2	4
2.000	0	0	0	0	0	1	1	5
3.000	0	0	0	0	0	0	0	6
4.000	0	1	0	0	1	0	2	7
Total:	121	10	0	3	1	19	154	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	27				27	2
Total Fire Hydrants	27	0	0	0	27	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	27
Number of distribution system valves end of year:	30
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 630: Additional chemicals purchased in 2000 due to new water tower on line.

Account 650: Prior year included costs for cleaning the reservoir and various invoices for water main break repairs.

Account 682: Prior year included fees for an audit of the sanitary district. 2001 did not require a full audit.

Water Utility Plant in Service (Page W-08)

Final financing/debt issuance costs were added to the water tower in 2001.

Meters (Page W-17)

No meters were tested during 2001. Instead of meter testing, the District purchases new meters and retires the old. For 2001, 12 new 5/8 inch meters purchased in previous were added to the system and the 12 they replaced were retired.
