



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HALLIE SANITARY DISTRICT

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

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HALLIE SANITARY DISTRICT

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

When was utility organized? 1/1/1989

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAMES M NYRE

Title: MANAGER

Office Address:

13034 COUNTY HIGHWAY 00
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2670

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MISFELDT GARY

Title: CHAIRMAN

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/1/2000

Period covered by most recent audit: 1-1-1999 THRU 12-31-1999

Names and titles of utility management including manager or superintendent:

Name: JAMES M NYRE

Title: MANAGER

Office Address:

13034 COUNTY HIGHWAY 00
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2660

Fax Number:

E-mail Address:

Name: TRISHA I MEYER

Title: CLERK TREASURER

Office Address:

13033 COUNTY HIGHWAY 00
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2660

Fax Number: (715) 726 - 2661

E-mail Address:

Name of utility commission/committee: HALLIE SANITARY DISTRICT

Names of members of utility commission/committee:

- MR EUGENE ENGER, COMMISSIONER
- DANIEL ERICKSON, COMMISSIONER
- GARY C MISFELDT, CHAIRMAN
- MICHAEL RALSTON, COMMISSIONER
- SHIRLEY M SIPPEL, COMMISSIONER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	192,148	125,228	1
Operating Expenses:			
Operation and Maintenance Expense (401)	57,112	48,313	2
Depreciation Expense (403)	85,135	68,236	3
Amortization Expense (404)	0	0	4
Taxes (408)	0	2,317	5
Total Operating Expenses	142,247	118,866	
Net Operating Income	49,901	6,362	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,901	6,362	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	53,717	56,623	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	53,717	56,623	
Total Income	103,618	62,985	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	103,618	62,985	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	152,168	112,262	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	152,168	112,262	
Net Income	(48,550)	(49,277)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(333,967)	(284,690)	19
Balance Transferred from Income (433)	(48,550)	(49,277)	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)	(382,517)	(333,967)	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK ACCOUNTS/INVESTMENTS	32,879	4
INTEREST ON SPECIAL ASSESSMENTS	20,838	5
Total (Acct. 419):	53,717	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	192,148	0	0	0	192,148	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	192,148	0	0	0	192,148	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,582,609	5,401,117	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	502,592	417,457	2
Net Utility Plant	5,080,017	4,983,660	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,115,189	118,533	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,115,189	118,533	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	699,474	17,718	8
Temporary Cash Investments (132)	165,000	901,780	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	29,916	24,717	11
Other Accounts Receivable (143)	201,848	15,561	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	84,228	8,431	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,180,466	968,207	
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	7,375,672	6,070,400	

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)	(382,517)	(333,967)	23
Total Proprietary Capital	(382,517)	(333,967)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,701,074	3,236,252	26
Total Long-Term Debt	2,701,074	3,236,252	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	20,819	73,359	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	73,361	109,449	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	94,180	182,808	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,962,934	2,985,306	38
Total Liabilities and Other Credits	7,375,671	6,070,399	

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)	5,582,609	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	5,582,609	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	502,592	0	0	0	9
Total Accumulated Provision	502,592	0	0	0	
Net Utility Plant	5,080,017	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	417,457				417,457	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	85,135				85,135	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	85,135	0	0	0	85,135	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	502,592	0	0	0	502,592	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0				0	0 1
Other	0				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			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	0 2
Balance end of year	<u>0</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	07/27/1994	03/15/2004	4.50%	201,074	1
PROMISSARY NOTE FIRSTAR BANK	05/11/1998	05/11/2008	5.25%	2,500,000	2
Total for Account 224				<u>2,701,074</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,973	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,973</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,973	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,973</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOAN	8,476	9,891	10,631	7,736	3
FIRSTAR LOAN	100,973	142,277	177,625	65,625	4
OTHER INTEREST EXPENSE	0			0	5
Subtotal	109,449	152,168	188,256	73,361	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	109,449	152,168	188,256	73,361	

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	2,985,306	0	0	0	0	2,985,306	1
Add credits during year:							
For Services						0	2
For Mains	1,977,628					1,977,628	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,962,934	0	0	0	0	4,962,934	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE (LONG TERM)	1,115,189	2
Total (Acct. 124):	1,115,189	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,916	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	29,916	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CURRENT SPECIAL ASSESSMENT RECEIVABLE	201,848	11
Total (Acct. 143):	201,848	
Receivables from Municipality (145):		
DELINQUENT WATER SPECIAL ASSESSMENT TAX ROLL	84,228	12
Total (Acct. 145):	84,228	
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

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	5,491,863	0	0	0	5,491,863	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	460,024	0	0	0	460,024	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,974,120	0	0	0	3,974,120	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,057,719	0	0	0	1,057,719	
Net Operating Income	49,901	0	0	0	49,901	8
Net Operating Income as a percent of Average Net Rate Base						
	4.72%	N/A	N/A	N/A	4.72%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(358,242)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(358,242)	
Net Income		
Net Income	(48,550)	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.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

October 10, 2000

Mr. James M. Nyre, Manager
Town of Hallie Sanitary District No. 1
13034 County Highway 00
Chippewa Falls, WI 54729-8327

1999 Analytical Review DWCCA-2428-ELE

Dear Mr. Nyre:

Thank you for your timely response to our 1999 analytical review letter.

The first paragraph of your response indicates you charge a \$25 fee for reading a meter when a tenant moves out, or when a house is sold, etc. Please discontinue charging this fee at this time, as it is not authorized by the Public Service Commission. The PSC can authorize a tariff, R-2, Service Initiation Fee, which allows for a meter reading and administrative charge to cover the meter reading and administrative expense associated with establishing service and providing a special billing. However, this tariff must be authorized during a rate increase hearing. Please discontinue charging this fee until such time as you apply for an R-2 tariff during a rate increase hearing.

If you have any questions regarding this tariff or the rate increase process, you may contact our office at 608-266-3766, and a program assistant will connect you with a rate analyst.

In regards to the 206 service laterals that are not hooked up to water, please report them as services not in use on the Water Services schedule, page W-16, column (h) of your 2000 annual report.

Thanks you again for your cooperation with the analytical review process.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 AR review letters\2428.doc

cc: Mr. Gary C. Misfeldt, Chairman

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 1, 2000

Mr. James M. Nyre, Manager
Town of Hallie Sanitary District No. 1
13034 County Highway 00
Chippewa Falls, WI 54729-8327

1999 Analytical Review DWCCA-2428-ELE

Dear Mr. Nyre:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted \$3,338 reported in Account 474, Other Water Revenues, described as "initiation fees." Please provide more detail to explain what these initiation fees are.
2. We noted 15 services reported added on the Water Services schedule. A schedule note indicates these services were financed by the utility. However, corresponding dollars are not reported added in Account 345, Services, Water Utility Plant in Service schedule. Please furnish an explanation.
3. We noted \$1,977,628 reported for mains contributions in Account 271, Contributions in Aid of Construction. However, only \$175,902 is reported for mains additions in Account 343, Transmission & Distribution Mains, Water Utility Plant in Service schedule. Please confirm the majority of main additions to Account 343 were booked in 1998 or otherwise explain this matter.
4. We noted 717 services reported in use on the Water Services schedule. However, only 511 customers are reported on page W-02. Please explain why there are significantly more services than customers.
5. We noted the PSC remainder assessment was not reported on the Taxes (Account 408 - Water) schedule. A schedule note indicates "no PSC fees to report this year." Our administrative services division indicates that Hallie did pay a remainder assessment for 1999. In the future, please report the remainder assessment in Account 408.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail,

FINANCIAL SECTION FOOTNOTES

please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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cc: Mr. Gary C. Misfeldt, Chairman

Response received 9/15/00:

1. initiation fee for reading meter when tenant moves out (no tariff, email Kathy)per kathy, write again. Must apply for rate in rate case.
 2. 15 services not separated out by contractor (probably booked last year, see answer 3 below).
 3. majority of main \$ were booked to a/c 343 in 1998.
 4. 206 services not in use (utility should report not in use in 2000)
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	186,798	1
Total Sales of Water	186,798	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	5,350	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,350	
Total Operating Revenues	192,148	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	31,130	5
General Operating Expenses (680-690)	25,982	6
Total Operation and Maintenance Expenses	57,112	
Other Operating Expenses		
Depreciation Expense (403)	85,135	7
Amortization Expense (404)		8
Taxes (408)	0	9
Total Other Operating Expenses	85,135	
Total Operating Expenses	142,247	
NET OPERATING INCOME	49,901	

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. Bulk sales should be account 460.

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	451	19,877	81,056	4
Commercial	57	6,891	23,617	5
Industrial	3	130	656	6
Total Metered Sales to General Customers (461)	511	26,898	105,329	
Private Fire Protection Service (462)	2		1,469	7
Public Fire Protection Service (463)	1		80,000	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	514	26,898	186,798	

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)	80,000	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)	80,000	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISC	1,286	8
PENALTIES	726	9
INITIATION FEES	3,338	10
Total Other Water Revenues (474)	5,350	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,534	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,550	3
Chemicals (630)	2,344	4
Supplies and Expenses (640)	5,052	5
Repairs of Water Plant (650)	388	6
Transportation Expenses (660)	2,262	7
Total Plant Operation and Maintenance Expenses	31,130	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	10,186	8
Office Supplies and Expenses (681)	7,080	9
Outside Services Employed (682)	2,855	10
Insurance Expense (684)	3,046	11
Employees Pensions and Benefits (686)	2,372	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	443	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	25,982	
Total Operation and Maintenance Expenses	57,112	

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		0 3
PSC Remainder Assessment		0 4
Other (specify): NONE		5
Total tax expense		0

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	51,080		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	56,465		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	19,969		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	127,514	0	
PUMPING PLANT			
Land and Land Rights (320)	350		12
Structures and Improvements (321)	39,922		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,936		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	64,673		20
Total Pumping Plant	207,881	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,070		23
Total Water Treatment Plant	2,070	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	14,554		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			51,080 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			56,465 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			19,969 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	127,514
PUMPING PLANT			
Land and Land Rights (320)			350 12
Structures and Improvements (321)			39,922 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			102,936 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			64,673 20
Total Pumping Plant	0	0	207,881
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,070 23
Total Water Treatment Plant	0	0	2,070
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			14,554 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	280,110		26
Transmission and Distribution Mains (343)	3,817,681	175,902	27
Fire Mains (344)	0		28
Services (345)	480,285		29
Meters (346)	41,705		30
Hydrants (348)	262,693	2,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,897,028	178,502	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	127,902		34
Office Furniture and Equipment (372)	12,301		35
Computer Equipment (372.1)	9,255	2,990	36
Transportation Equipment (373)	14,766		37
Other General Equipment (379)	2,400		38
Other Tangible Property (390)	0		39
Total General Plant	166,624	2,990	
Total utility plant in service directly assignable	5,401,117	181,492	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	5,401,117	181,492	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			280,110 26
Transmission and Distribution Mains (343)			3,993,583 27
Fire Mains (344)			0 28
Services (345)			480,285 29
Meters (346)			41,705 30
Hydrants (348)			265,293 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,075,530
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			127,902 34
Office Furniture and Equipment (372)			12,301 35
Computer Equipment (372.1)			12,245 36
Transportation Equipment (373)			14,766 37
Other General Equipment (379)			2,400 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	169,614
Total utility plant in service directly assignable	0	0	5,582,609
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	5,582,609

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,355	2,355	1
February			1,759	1,759	2
March			1,873	1,873	3
April			1,978	1,978	4
May			2,478	2,478	5
June			2,756	2,756	6
July			2,970	2,970	7
August			2,924	2,924	8
September			2,738	2,738	9
October			2,551	2,551	10
November			2,543	2,543	11
December			2,439	2,439	12
Total for year	0	0	29,364	29,364	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,483	14
Other utility use explanation:					15
FLUSHING DEAD ENDS - 460,000					
FIRE DEPARTMENT TRAINING - 244,000					
HYDRANT & VALVE SERVICE - 1,200,000					
FILLING & FLUSHING NEW CONSTRUCTION - 110,000					
FIRE FIGHTING - 93,000					
BULF SALES - 361,000					
Water pumped into distribution system				26,881	16
Less: Water sold				26,898	17
Losses and unaccounted for				(17)	18
Percent unaccounted for to the nearest whole percent (%)				-0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				185	21
Date of maximum: 11/9/1999					22
Cause of maximum:					23
FIRE DEPARTMENT TRAINING AND MAJOR FIRE					
Minimum gallons pumped by all methods in any one day during reporting year				39	24
Date of minimum: 2/2/1999					25
Total KWH used for pumping for the year				61,570	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
12659 21ST AVENUE	CC823	111	12	230,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1-WI # CC823		1
Location	12659 21ST AVENUE		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	JOHNSON		5
Year Installed	1991		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	196		8
Pump Motor or Standby Engine Mfr	US ELECTRIC		10
Year Installed	1991		11
Type	ELECTRIC		12
Horsepower	60		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			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	8910175		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	158		6
Total capacity in gallons	1		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2300		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	11,395	11	0	0	11,406	1
M	D	8.000	50,837	995	0	0	51,832	2
M	S	8.000	900	0	0	0	900	3
M	S	10.000	375	0	0	0	375	4
M	D	12.000	18,596	0	0	0	18,596	5
M	D	16.000	30,147	0	0	0	30,147	6
Total Within Municipality			112,250	1,006	0	0	113,256	
Total Utility			112,250	1,006	0	0	113,256	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	686	15	0	0	701	206	1
M	1.500	7	0	0	0	7	4	2
L	2.000	4	0	0	0	4		3
M	4.000	1	0	0	0	1	0	4
M	6.000	3	0	0	1	4	0	5
M	8.000	4	0	0	0	4	1	6
M	10.000	1	0	0	0	1		7
Total Utility		706	15	0	1	722	211	

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 (a).

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	535	0	0	0	535	24	1
1.000	4	0	0	0	4	1	2
1.250	1	0	0	0	1	0	3
1.500	4	0	0	0	4	0	4
2.000	5	0	0	0	5	0	5
Total:	549	0	0	0	549	25	

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	449	46	1	1	0	38	535	1
1.000	1	1	1	1	0	0	4	2
1.250	0	0	1	0	0	0	1	3
1.500	1	1	0	1	0	1	4	4
2.000	0	4	0	0	0	1	5	5
Total:	451	52	3	3	0	40	549	

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	200	2			202	1
Within Municipality	0				0	2
Total Fire Hydrants	200	2	0	0	202	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 202

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

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

NO PSC FEES TO REPORT THIS YEAR.

Water Mains (Page W-15)

a) Additions were financed through a bank loan.

995' of 8" pipe installed

2 - 8" valves

2 hydrants with emergency valves

15 - 1" services

b) Cost of 8" main line, valves, service to property line is home owner responsibility.

Per utility response, main dollars for 1999 units were booked to a/c 343 in 1998 (service dollars for 1999 additions were probably included in 1998 services \$ also). ele

Water Services (Page W-16)

a) Additions were added and financed through a bank loan.

b) Cost of 8" main line, valves, service to property line is the basis for assessment to property owner. Property owner also has responsibility for installation into the home.

g) Had one service in Column H for 98' it's in use now so I put it in Column F for 99' per conversion with Pete.

206 added to 1" not in use per utility response (size not indicated in response). Response also indicated cost of services part of whole construction. (Probably booked in 1998 - see Water Mains footnote). ele
