



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, 2000

**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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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: (715) 720 - 3988

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: MR GARY MISFELDT

Title: CHAIRMAN

Office Address:

13034 COUNTY HIGHWAY OO
CHIPPEWA FALLS, WI 54729

Telephone: (715) 723 - 8956

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: WIPFLI, ULLRICH, BERTELSON LLP

Title:

Office Address: WIPFLI, ULLRICH, BERTELSON LLP
515 WEST PRAIRIE VIEW ROAD
P.O. BOX 608
CHIPPEWA FALLS, WI 54729

Telephone: (715) 723 - 2888

Fax Number: (715) 723 - 0697

E-mail Address:

Date of most recent audit report: 2/6/2001

Period covered by most recent audit: JANUARY 1, 2000 TO DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: JAMES M NYRE

Title: MANAGER

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

Telephone: (715) 726 - 2670

Fax Number: (715) 720 - 3988

E-mail Address:

Name: 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
 - MR PETE LEHMANN, COMMISSIONER
 - MR GARY C MISFELDT, CHAIRMAN
 - MS SHIRLEY M SIPPEL, COMMISSIONER
 - MR WAYNE WALKOVIK, COMMISSIONER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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)	214,552	192,148	1
Operating Expenses:			
Operation and Maintenance Expense (401)	93,817	57,112	2
Depreciation Expense (403)	99,943	85,135	3
Amortization Expense (404)	0	0	4
Taxes (408)	372	0	5
Total Operating Expenses	194,132	142,247	
Net Operating Income	20,420	49,901	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	20,420	49,901	
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)	156,636	53,717	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	156,636	53,717	
Total Income	177,056	103,618	
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	177,056	103,618	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	175,056	152,168	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	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	0	18
Total Interest Charges	175,056	152,168	
Net Income	2,000	(48,550)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(382,517)	(333,967)	19
Balance Transferred from Income (433)	2,000	(48,550)	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)	(380,517)	(382,517)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK ACCOUNTS/INVESTMENTS	48,006	4
INTEREST ON SPECIAL ASSESSMENTS	108,630	5
Total (Acct. 419):	156,636	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	214,552	0	0	0	214,552	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	214,552	0	0	0	214,552	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,713,499	5,582,609	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	602,535	502,592	2
Net Utility Plant	7,110,964	5,080,017	
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)	835,321	1,115,189	6
Special Funds (125)	0	0	7
Total Other Property and Investments	835,321	1,115,189	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,157,370	699,474	8
Temporary Cash Investments (132)	98,223	165,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	37,688	29,916	11
Other Accounts Receivable (143)	180,842	201,848	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	70,478	84,228	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,544,601	1,180,466	
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	9,490,886	7,375,672	

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)	(380,517)	(382,517)	23
Total Proprietary Capital	(380,517)	(382,517)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	4,395,338	2,701,074	26
Total Long-Term Debt	4,395,338	2,701,074	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	223,560	20,819	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	125,229	73,361	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	348,789	94,180	
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)	5,127,275	4,962,934	38
Total Liabilities and Other Credits	9,490,885	7,375,671	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	7,713,499	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	7,713,499	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	602,535	0	0	0	9
Total Accumulated Provision	602,535	0	0	0	
Net Utility Plant	7,110,964	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	502,592				502,592	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	99,943				99,943	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	99,943	0	0	0	99,943	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	602,535	0	0	0	602,535	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	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	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		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		0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

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

**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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	07/27/1994	03/15/2004	4.50%	164,338	1
STATE TRUST FUND LOAN (2000)	06/15/2000	03/15/2010	5.25%	2,000,000	2
PROMISSARY NOTE FIRSTAR BANK	05/11/1998	05/11/2008	5.25%	2,231,000	3
Total for Account 224				<u>4,395,338</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,244	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	<u>3,244</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	3,244	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,244</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	7,736	8,000	9,073	6,663	3
FIRSTAR LOAN	65,625	116,210	114,115	67,720	4
STATE TRUST FUND LOAN (2000)	0	50,846	0	50,846	5
Subtotal	73,361	175,056	123,188	125,229	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	73,361	175,056	123,188	125,229	

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	4,962,934	0	0	0	0	4,962,934	1
Add credits during year:							
For Services						0	2
For Mains	164,341					164,341	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,127,275	0	0	0	0	5,127,275	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE (LONG TERM)	835,321	2
Total (Acct. 124):	835,321	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,688	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	37,688	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CURRENT SPECIAL ASSESSMENT RECEIVABLE	180,842	11
Total (Acct. 143):	180,842	
Receivables from Municipality (145):		
DELINQUENT WATER & SPECIAL ASSESSMENT TAXROLL	70,478	12
Total (Acct. 145):	70,478	
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	6,646,913	0	0	0	6,646,913	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	552,563	0	0	0	552,563	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,045,104	0	0	0	5,045,104	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,049,246	0	0	0	1,049,246	
Net Operating Income	20,420	0	0	0	20,420	8
Net Operating Income as a percent of Average Net Rate Base						
	1.95%	N/A	N/A	N/A	1.95%	

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	(381,517)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(381,517)	
Net Income		
Net Income	2,000	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Major water extension project including 40,959 feet of water main, and 300 services, 154 meters and 73 hydrants.

Services from M/L to property line includes 1 - 8" service, 3 - 1 1/2" service and 266 - 1" service.

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)

6/20/01 Review response:

1. Confirmed discontinuing R-2 fee.
 2. Will adjust meters a/c 345 and depreciation a/c 110 in 2001.
 3. Contributions are correctly booked at utility.
 4. Full time employee, second well up and running, chemical expenses for two wells, electric rates went up.
 5. Gallons adjusted.
 6. PFP will be adjusted in 2001 for the 2000 undercharge.
- ele
-

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 5, 2001

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

2000 Analytical Review DWCCA-2428-ELE

Dear Mr. Nyre:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. During our review, we noted \$3,688 reported as "initiation fees" in Account 474, Other Revenues (Water) schedule, page W-4. In response to our 1999 review letter, your utility indicated these fees represented a \$25 fee charged when tenants moved, property is sold, etc. By letter dated October 10, 2000, (copy enclosed) the Commission requested your utility to discontinue charging this fee as it is not authorized by the Commission. This fee must be authorized during a full rate case. Please confirm that your utility has discontinued charging this fee.
2. During our review, we noted four meters retired from the Meters schedule, Page W-17. The schedule note indicates these meters were junked. Corresponding dollars are not reported retired from Account 346, Meters, Utility Plant in Service schedule, or Accumulated Provision for Depreciation, Account 110. Plant retirements are to be booked at original cost. Please adjust Account 346, Meters and Account 110, Depreciation, in 2001 to record the retirement of these meters at original book cost, and include a schedule note explaining the adjustment to utility plant in service.
3. During our review, we noted unit additions reported to Water Services and Water Mains. The schedule notes to these schedules indicate that there were contributions for both the services and mains. However, contributions are only reported for the mains in Account 271, Contributions in Aid of Construction. Please confirm that the amount that represents the services contribution is correctly identified on the utility books.
4. During our review, we noted that both general expenses and plant operating & maintenance expenses increased over \$2,000 and 30% on the Water Operation & Maintenance Expenses schedule, Page W-5, without the explanation requested in the schedule head note. Please provide a brief explanation, and follow this procedure in the future.

FINANCIAL SECTION FOOTNOTES

5. During our review, we noted that gallons reported sold on Page W-2, and reported pumped on Page W-10 were not reported in 000's as is requested by the column headers. We have corrected our copy of Pages W-2 and W-10. Please adjust your copy and follow this procedure in the future.

6. We have enclosed our copy of the Public Fire Protection Service charge calculation, pro rated between the old rate and the new rate effective July 1, 2000. The difference between our calculation and the amount reported in Other Revenues (Water), Page W-4, is \$15,818. Please adjust your 2001 Public Fire Protection Service charge to include the \$15,818 undercharged in 2000. Please follow our procedure for calculation in the future.

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) 266-3766. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

See ID & owner/commission/committee for response comments

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	208,904	1
Total Sales of Water	208,904	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	5,648	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,648	
Total Operating Revenues	214,552	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	48,361	5
General Operating Expenses (680-690)	45,456	6
Total Operation and Maintenance Expenses	93,817	
Other Operating Expenses		
Depreciation Expense (403)	99,943	7
Amortization Expense (404)		8
Taxes (408)	372	9
Total Other Operating Expenses	100,315	
Total Operating Expenses	194,132	
NET OPERATING INCOME	20,420	

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	536	24,656	101,013	4
Commercial	65	7,196	24,938	5
Industrial	3	127	684	6
Total Metered Sales to General Customers (461)	604	31,979	126,635	
Private Fire Protection Service (462)	2		1,469	7
Public Fire Protection Service (463)	1		80,800	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	607	31,979	208,904	

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)	80,800	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)	80,800	
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	1,213	8
PENALTIES	747	9
INITIATION FEES	3,688	10
Total Other Water Revenues (474)	5,648	
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)	30,230	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	6,269	3
Chemicals (630)	4,364	4
Supplies and Expenses (640)	2,710	5
Repairs of Water Plant (650)	1,897	6
Transportation Expenses (660)	2,891	7
Total Plant Operation and Maintenance Expenses	48,361	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,170	8
Office Supplies and Expenses (681)	7,660	9
Outside Services Employed (682)	18,851	10
Insurance Expense (684)	3,010	11
Employees Pensions and Benefits (686)	3,765	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	45,456	
Total Operation and Maintenance Expenses	93,817	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		0	
Social Security		0	3
PSC Remainder Assessment		372	4
Other (specify): NONE			5
Total tax expense		372	

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	0	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	56,465	7,849	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	19,969	0	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	127,514	7,849	
PUMPING PLANT			
Land and Land Rights (320)	350	0	12
Structures and Improvements (321)	39,922	0	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	0	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	64,673	0	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	0	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	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)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			51,080	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			64,314	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			19,969	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	135,363	
PUMPING PLANT				
Land and Land Rights (320)			350	12
Structures and Improvements (321)			39,922	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			102,936	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			64,673	20
Total Pumping Plant	0	0	207,881	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,070	23
Total Water Treatment Plant	0	0	2,070	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			14,554	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	280,110	0	26
Transmission and Distribution Mains (343)	3,993,583	1,808,793	27
Fire Mains (344)	0		28
Services (345)	480,285	213,626	29
Meters (346)	42,024	11,103	30
Hydrants (348)	262,693	91,800	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,073,249	2,125,322	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	127,902	0	34
Office Furniture and Equipment (372)	12,301	0	35
Computer Equipment (372.1)	12,245	0	36
Transportation Equipment (373)	14,766	0	37
Other General Equipment (379)	2,400	0	38
Other Tangible Property (390)	0		39
Total General Plant	169,614	0	
Total utility plant in service directly assignable	5,580,328	2,133,171	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	5,580,328	2,133,171	

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)			5,802,376 27
Fire Mains (344)			0 28
Services (345)			693,911 29
Meters (346)			53,127 30
Hydrants (348)			354,493 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	7,198,571
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	7,713,499
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	7,713,499

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			2,350	2,350	1
February			2,235	2,235	2
March			2,440	2,440	3
April			2,684	2,684	4
May			3,623	3,623	5
June			2,870	2,870	6
July			3,750	3,750	7
August			4,252	4,252	8
September			2,873	2,873	9
October			3,781	3,781	10
November			3,870	3,870	11
December			3,041	3,041	12
Total for year	0	0	37,769	37,769	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				5,791	14
Other utility use explanation:					15
FILLING & FLUSHING NEW CONSTRUCTION - 3,790,000					
FIRE DEPT. TRAINING - 230,000					
FIRE FIGHTING - 85,000					
FLUSHING DEAD ENDS - 350,000					
HYDRANT & VALVE SERVICE - 960,000					
BULK SALES - 376,400					
Water pumped into distribution system				31,978	16
Less: Water sold				31,979	17
Losses and unaccounted for				(1)	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				235	21
Date of maximum: 8/31/2000					22
Cause of maximum:					23
NEW CONSTRUCTION					
Minimum gallons pumped by all methods in any one day during reporting year				36	24
Date of minimum: 8/26/2000					25
Total KWH used for pumping for the year				69,680	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
2677 U.S. HIGHWAY 53	EUJ512282	110	6	450,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
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	8910175	SERIAL NO. EUJ512282	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	OTHER	OTHER	5
Elevation difference in feet (See Headnote 3.)	158	161	6
Total capacity in gallons	42,900	1	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2300	0.4320	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	11,406	574	0	0	11,980	1
M	D	8.000	51,832	14,843	0	0	66,675	2
M	S	8.000	900	144	0	0	1,044	3
M	S	10.000	375	0	0	0	375	4
M	D	12.000	18,596	11,731	0	0	30,327	5
M	D	16.000	30,147	13,811	0	0	43,958	6
Total Within Municipality			113,256	41,103	0	0	154,359	
Total Utility			113,256	41,103	0	0	154,359	

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	701	297	0	0	998	396	1
M	1.500	7	3	0	0	10	4	2
L	2.000	4	0	0	0	4		3
M	4.000	1	0	0	0	1	0	4
M	6.000	4	0	0	0	4	0	5
M	8.000	4	1	0	0	5	1	6
M	10.000	1	0	0	0	1		7
Total Utility		722	301	0	0	1,023	401	

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).

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	152	4	0	683	40	1
1.000	4	2	0	0	6	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	154	4	0	699	41	

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	533	54	1	1	0	94	683	1
1.000	1	3	1	1	0	0	6	2
1.250	0	0	1	0	0	0	1	3
1.500	1	2	0	1	0	0	4	4
2.000	0	4	0	0	0	1	5	5
Total:	535	63	3	3	0	95	699	

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	202	76			278	1
Within Municipality	0				0	2
Total Fire Hydrants	202	76	0	0	278	
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: 278

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

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

Per request from JPL on 4/18/01:

On page W-2, all numbers in column (c), and on page W-10, all numbers in column (d) and on lines 1 through 24 in column (e), were not reported in 000's. The actual numbers were reported. Adjusted by PJJ.

Pumping and Purchased Water Statistics (Page W-10)

Per request from JPL on 4/18/01:

On page W-2, all numbers in column (c), and on page W-10, all numbers in column (d) and on lines 1 through 24 in column (e), were not reported in 000's. The actual numbers were reported. Adjusted by PJJ.

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

Per request from JPL on 4/18/01:

On page W-2, all numbers in column (c), and on page W-10, all numbers in column (d) and on lines 1 through 24 in column (e), were not reported in 000's. The actual numbers were reported. Adjusted by PJJ.

Water Mains (Page W-15)

A. Additions of water line financed by State Trust Fund Loan.

B. Water mains are assessed to property owner at the cost of an 8" main with valve, hydrant and service from main line to property line including engineering services based on the home owners front footage length of property.

C. We do have a certain area that is deferred if the property owner meets the requirements. The deferment is for 8 years or until any of the following stipulations occur: 1. Owner hooks up to the water main. 2. Annexing out of the Town of Hallie. 3. Expiration of 8 years. 4. Selling of property. Payment is not required until such time as any of the above occur. Interest is also deferred for the same.

Each individual property owner is responsible for attaining a licensed plumber to extend the service from the property line to the meter in the home. The cost is their responsibility.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Major water extension project including 40,959 feet of water main, 300 services, 154 meters and 73 hydrants.

services from main line to property line includes 1 - 8" service, 3 - 1 1/2" service and 266 1" service.

A. additions of water line financed by State Trust Fund Loan.

B. water main are assessed to property owner at the cost of an 8" main with valve, hydrant and service from main line to property line including engineering service based on front foot length of property.

C. In the deferred area the payments and interest are deferred for 8 years or until one of the following occur.

1. owner hooks up. 2. annex. 3. expiration of 8 years. 4. sell of property.

Meters (Page W-17)

The 4 retired meters are junked and are being used for parts.
