



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GLIDDEN SANITARY DISTRICTPrincipal Office: P.O. BOX 18
GLIDDEN, WI 54527For 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: GLIDDEN SANITARY DISTRICT

Utility Address: P.O. BOX 18
GLIDDEN, WI 54527

When was utility organized? 1/1/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: AGNES BEIL

Title: CLERK

Office Address:

P.O. BOX 18
GLIDDEN, WI 54527

Telephone: (715) 264 - 2962

Fax Number:

E-mail Address:

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

Name: MR MARK A VAN VLACK CPA

Title:

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

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

Name: MR FRED BEIL

Title: CHAIRMAN

Office Address:

356 PARKER ST
GLIDDEN, WI 54527

Telephone: (715) 264 - 2708

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: MR MARK A VAN VLACK CPA

Title:

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

Date of most recent audit report: 3/2/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: AGNES BEIL

Title: CLERK

Office Address:
P.O. BOX 18
GLIDDEN, WI 54527

Telephone: (715) 264 - 2962

Fax Number:

E-mail Address:

Name: DARLENE MOSBAUGH

Title: TREASURER

Office Address:
P.O. BOX 18
GLIDDEN, WI 54527

Telephone: (715) 264 - 2138

Fax Number:

E-mail Address:

Name: DENNIS EDER

Title: SUPERINTENDENT

Office Address:
P.O. BOX 18
GLIDDEN, WI 54527

Telephone: (715) 264 - 5842

Fax Number:

E-mail Address:

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

MR FRED BEIL
MR FRED HILDEBRANDT

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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 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)	41,310	39,956	1
Operating Expenses:			
Operation and Maintenance Expense (401)	16,216	16,291	2
Depreciation Expense (403)	11,624	11,343	3
Amortization Expense (404)	0	0	4
Taxes (408)	700	559	5
Total Operating Expenses	28,540	28,193	
Net Operating Income	12,770	11,763	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,770	11,763	
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)	550	504	9
Miscellaneous Nonoperating Income (421)	8,797	8,072	10
Total Other Income	9,347	8,576	
Total Income	22,117	20,339	
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	22,117	20,339	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,035	5,415	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	5,035	5,415	
Net Income	17,082	14,924	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(95,887)	(110,811)	19
Balance Transferred from Income (433)	17,082	14,924	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)	(78,805)	(95,887)	

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):		
RURAL SERVICE RESERVE ACCOUNT	518	4
CHECKING ACCOUNT	32	5
Total (Acct. 419):	550	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER UTILITY	8,797	6
Total (Acct. 421):	8,797	
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	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	41,310	0	0	0	41,310	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	41,310	0	0	0	41,310	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	592,228	586,726	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	185,609	174,927	2
Net Utility Plant	406,619	411,799	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	698,295	684,083	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	245,821	234,624	4
Net Nonutility Property	452,474	449,459	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	19,116	18,598	7
Total Other Property and Investments	471,590	468,057	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	49,097	30,896	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,354	7,533	11
Other Accounts Receivable (143)	10,388	10,767	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,244	819	14
Materials and Supplies (150)	10,216	5,366	15
Prepayments (165)	858	1,201	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	84,157	56,582	
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	962,366	936,438	

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)	495,367	491,382	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	(78,805)	(95,887)	23
Total Proprietary Capital	416,562	395,495	
LONG-TERM DEBT			
Bonds (221)	106,000	114,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	106,000	114,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,801	778	28
Payables to Municipality (233)	7,778	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,518	2,708	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	15,097	3,486	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	424,707	423,457	38
Total Liabilities and Other Credits	962,366	936,438	

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)	592,228	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	592,228	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	185,609	0	0	0	9
Total Accumulated Provision	185,609	0	0	0	
Net Utility Plant	406,619	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	174,927				174,927	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,624				11,624	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	346				346	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	11,970	0	0	0	11,970	13
Debits during year						14
Book cost of plant retired	1,288				1,288	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,288	0	0	0	1,288	19
Balance End of Year	185,609	0	0	0	185,609	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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	684,083	14,212		698,295	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	684,083	14,212	0	698,295	
Less accum. prov. depr. & amort. (122)	234,624	11,197		245,821	3
Net Nonutility Property	449,459	3,015	0	452,474	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,563	4,912
Sewer utility	5,653	454
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>10,216</u>	<u>5,366</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	491,382	1
Changes during year (explain):		
WATER & SEWER EXTENSION TO TOWN PARK	3,985	2
Balance end of year	<u><u>495,367</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)	
RURAL SERVICES FMHA	08/28/1970	08/28/2010	4.75%	106,000	1
Total Bonds (Account 221):				106,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	700	2
Charged electric department expense		3
Charged sewer department expense	786	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,486</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,419	7
PSC Remainder Assessment	67	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,486</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)					
RURAL SERVICES	2,708	5,035	5,225	2,518	1
NONE	0			0	2
Subtotal	2,708	5,035	5,225	2,518	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,708	5,035	5,225	2,518	

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	21,225	0	0	402,232	0	423,457	1
Add credits during year:							
For Services	500			750		1,250	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	21,725	0	0	402,982	0	424,707	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				365,098		365,098	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RURAL SERVICES RESERVE ACCOUNT	19,116	3
Total (Acct. 125):	19,116	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,354	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,354	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	10,388	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	10,388	
Receivables from Municipality (145):		
UNPAID HYDRANT RENTAL	2,259	12
WATER & SEWER EXTENSION TO PARK	3,985	13
Total (Acct. 145):	6,244	
Prepayments (165):		
PSC RATE INCREASE COST	858	14
Total (Acct. 165):	858	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
EQUIPMENT RENTAL CHARGES	7,778	17
Total (Acct. 233):	7,778	
Other Deferred Credits (253):		
NONE		18
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	589,477	0	0	0	589,477	1
Materials and Supplies	4,737	0	0	0	4,737	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	180,268	0	0	0	180,268	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	21,475	0	0	0	21,475	6
Other (specify):						
NONE					0	7
Average Net Rate Base	392,471	0	0	0	392,471	
Net Operating Income	12,770	0	0	0	12,770	8
Net Operating Income as a percent of Average Net Rate Base						
	3.25%	N/A	N/A	N/A	3.25%	

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	493,374	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(87,346)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	406,028	
Net Income		
Net Income	17,082	5
Percent Return on Proprietary Capital	4.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 4, 2001

Ms. Agnes Beil, Clerk
Glidden Sanitary District
P.O. Box 18
Glidden, WI 54527-0018

1999 Analytical Review DWCCA-2280-ELE

Dear Ms. Beil:

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:

During our review, we noted three new services added on the Water Services schedule. A schedule note indicates that customers paid \$250 per service, which is the Cz-1 rate. However, only \$500 is reported in Account 271, Contributions in Aid of Construction, for services contributions. Please explain why only two services are reported in Account 271.

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, 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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2280.doc

cc: Mr. Fred Beil, Chairman

1/10/01, received reply from Mark Van Vlack, CPA

Installed main and service to town park. Town paid for main only. Utility should collect for service also. Will report as an adjustment in 2001 report.
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	40,532	1
Total Sales of Water	40,532	
Other Operating Revenues		
Forfeited Discounts (470)	87	2
Other Water Revenues (474)	691	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	778	
Total Operating Revenues	41,310	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,551	5
General Operating Expenses (680-690)	6,665	6
Total Operation and Maintenance Expenses	16,216	
Other Operating Expenses		
Depreciation Expense (403)	11,624	7
Amortization Expense (404)	0	8
Taxes (408)	700	9
Total Other Operating Expenses	12,324	
Total Operating Expenses	28,540	
NET OPERATING INCOME	12,770	

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	12	1,000	600	1
Commercial	3	1,000	370	2
Industrial				3
Total Unmetered Sales to General Customers (460)	15	2,000	970	
Metered Sales to General Customers (461)				
Residential	228	8,999	19,598	4
Commercial	31	2,606	5,068	5
Industrial	4	1,008	1,100	6
Total Metered Sales to General Customers (461)	263	12,613	25,766	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	267		12,085	8
Other Sales to Public Authorities (464)	4	847	1,711	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	549	15,460	40,532	

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)	12,085	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)	12,085	
Forfeited Discounts (470):		
Customer late payment charges	87	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	87	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	420	7
Other (specify):		
MISCELLANEOUS	271	8
Total Other Water Revenues (474)	691	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	3,461	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,531	3
Chemicals (630)		4
Supplies and Expenses (640)	255	5
Repairs of Water Plant (650)	2,304	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	9,551	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,750	8
Office Supplies and Expenses (681)	588	9
Outside Services Employed (682)	1,268	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,059	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,665	
 Total Operation and Maintenance Expenses	 16,216	

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		633	3
PSC Remainder Assessment		67	4
Other (specify): NONE			5
Total tax expense		700	

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)	1,000		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)	48,208		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	49,208	0	
PUMPING PLANT			
Land and Land Rights (320)	2,079		12
Structures and Improvements (321)	32,361		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	64,950		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,258		20
Total Pumping Plant	100,648	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	165		23
Total Water Treatment Plant	165	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)			1,000 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)			48,208 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	49,208
PUMPING PLANT			
Land and Land Rights (320)			2,079 12
Structures and Improvements (321)			32,361 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			64,950 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,258 20
Total Pumping Plant	0	0	100,648
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			165 23
Total Water Treatment Plant	0	0	165
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	37,723		26
Transmission and Distribution Mains (343)	275,634	4,061	27
Fire Mains (344)	0		28
Services (345)	72,100	1,856	29
Meters (346)	17,030	519	30
Hydrants (348)	25,202		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	427,689	6,436	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	586		35
Computer Equipment (372.1)	387		36
Transportation Equipment (373)	1,097		37
Other General Equipment (379)	6,946	354	38
Other Tangible Property (390)	0		39
Total General Plant	9,016	354	
Total utility plant in service directly assignable	586,726	6,790	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	586,726	6,790	

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)			37,723 26
Transmission and Distribution Mains (343)	1,042		278,653 27
Fire Mains (344)			0 28
Services (345)	246		73,710 29
Meters (346)			17,549 30
Hydrants (348)			25,202 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,288	0	432,837
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			586 35
Computer Equipment (372.1)			387 36
Transportation Equipment (373)			1,097 37
Other General Equipment (379)			7,300 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,370
Total utility plant in service directly assignable	1,288	0	592,228
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,288	0	592,228

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			2,599	2,599	1
February			2,307	2,307	2
March			2,519	2,519	3
April			2,409	2,409	4
May			2,349	2,349	5
June			2,645	2,645	6
July			2,643	2,643	7
August			2,667	2,667	8
September			2,441	2,441	9
October			2,588	2,588	10
November			2,288	2,288	11
December			2,385	2,385	12
Total for year	0	0	29,840	29,840	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use				6,000	14
Other utility use explanation: VARIOUS					15
Water pumped into distribution system				22,840	16
Less: Water sold				15,460	17
Losses and unaccounted for				7,380	18
Percent unaccounted for to the nearest whole percent (%)				32%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: UNKNOWN					20
Maximum gallons pumped by all methods in any one day during reporting year				93	21
Date of maximum: 6/3/1999					22
Cause of maximum: NOTHING OUT OF THE ORDINARY					23
Minimum gallons pumped by all methods in any one day during reporting year				70	24
Date of minimum: 11/8/1999					25
Total KWH used for pumping for the year				38,585	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)	
369 MACK STREET	1	106	10	1	Yes	1
409 ADAM STREET	2	85	10	298	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	BLANK	BLANK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIR MORSE	LAYNE NW	5
Year Installed	1949	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	200	8
Pump Motor or Standby Engine Mfr	GE	GE	9
Year Installed	1949	1983	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	15	20	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1966		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	125		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			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	0.750	1,994	700	100	0	2,594	1
P	D	0.750	200	0	0	0	200	2
M	D	2.000	3,178	0	0	0	3,178	3
P	D	2.000	1,940	0	0	0	1,940	4
M	D	6.000	16,494	0	0	0	16,494	5
M	D	8.000	2,657	0	0	0	2,657	6
Total Within Municipality			26,463	700	100	0	27,063	
Total Utility			26,463	700	100	0	27,063	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	282	4	1	0	285	0	1
M	1.000	4	0	0	0	4		2
M	1.250	3	0	0	0	3		3
M	2.000	3	0	0	0	3		4
M	3.000	1	0	0	0	1		5
Total Utility		293	4	1	0	296	0	

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	310	6	0	(31)	285	75	1
1.000	4	0	0	0	4	0	2
1.250	3	0	0	0	3	0	3
2.000	3	0	0	0	3	0	4
3.000	1	0	0	0	1	0	5
Total:	321	6	0	(31)	296	75	

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	228	28	1	2	0	26	285	1
1.000	1	1	2	0	0	0	4	2
1.250	0	2	0	1	0	0	3	3
2.000	0	1	1	1	0	0	3	4
3.000	0	0	0	1	0	0	1	5
Total:	229	32	4	5	0	26	296	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	43				43	2
Total Fire Hydrants	43	0	0	0	43	
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:	43
Number of distribution system valves end of year:	68
Number of distribution valves operated during year:	68

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

The Utility at its own cost added 700 feet of mains during the year.

Water Services (Page W-16)

Utility customers were charged a fee of \$250.00 for each new service. The Utility installed the services.

New main and service installed to town park. Town paid for main but not service. Will collect for service and report as an adjustment in 2001. ele

Meters (Page W-17)

METERS WERE ADJUSTED TO RECONCILE WITH THE ACTUAL NUMBER OF CUSTOMERS AND METERS ON HAND
