



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ST JOSEPH SANITARY DISTRICT #1

Principal Office: N1753 HESS ROAD
LA CROSSE, WI 54601

For the Year Ended: DECEMBER 31, 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: ST JOSEPH SANITARY DISTRICT #1

Utility Address: N1753 HESS ROAD
LA CROSSE, WI 54601

When was utility organized? 9/28/1973

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY SEBRANEK

Title: TREASURER

Office Address:

N1753 HESS ROAD
LA CROSSE, WI 54601

Telephone: (608) 788 - 2450

Fax Number:

E-mail Address:

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

Name: MRS CAROL A CHRISTNOVICH CPA

Title: MANAGER

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

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

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

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

Name: MR CHARLES SCHAMS

Title: PRESIDENT

Office Address:

N1724 PARK STREET
LA CROSSE, WI 54601

Telephone: (608) 788 - 1705

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR AL D BROTT CPA

Title: PARTNER

Office Address: HAWKINS, ASH, BAPTIE & CO., LLP
99 MILWAUKEE
P.O. BOX 1508
LACROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 205

Fax Number: (608) 785 - 2140

E-mail Address: abrott@habco.com

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

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR JOE LEUCK

Title: SUPERINTENDENT

Office Address:
N1721 RIDGEVIEW DR
LA CROSSE, WI 54601

Telephone: (608) 788 - 0090

Fax Number:

E-mail Address:

Name of utility commission/committee: DISTRICT BOARD

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	84,276	77,871	1
Operating Expenses:			
Operation and Maintenance Expense (401)	33,924	29,790	2
Depreciation Expense (403)	10,881	10,515	3
Amortization Expense (404)	0	0	4
Taxes (408)	797	501	5
Total Operating Expenses	45,602	40,806	
Net Operating Income	38,674	37,065	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	38,674	37,065	
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)	1,355	1,665	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,355	1,665	
Total Income	40,029	38,730	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	6,095	1,629	12
Total Miscellaneous Income Deductions	6,095	1,629	
Income Before Interest Charges	33,934	37,101	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,624	11,321	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	7,044	0	17
Interest Charged to Construction--Cr. (432)	7,044		18
Total Interest Charges	9,624	11,321	
Net Income	24,310	25,780	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(229,363)	(255,143)	19
Balance Transferred from Income (433)	24,310	25,780	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)	(205,053)	(229,363)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FIRST NATIONAL BANK	1,355	4
Total (Acct. 419):	1,355	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONREGULATED SEWER LOSS	6,095	7
Total (Acct. 426):	6,095	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					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	84,276	0	0	0	84,276	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	84,276	0	0	0	84,276	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	903,954	472,571	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	200,141	189,072	2
Net Utility Plant	703,813	283,499	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	601,377	564,008	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	158,283	150,329	4
Net Nonutility Property	443,094	413,679	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	21,434	20,169	7
Total Other Property and Investments	464,528	433,848	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	13,136	8,603	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,775	4,169	11
Other Accounts Receivable (143)	5,115	6,254	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,114	7,720	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	301	475	17
Total Current and Accrued Assets	32,441	27,221	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,200,782	744,568	

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)	(205,053)	(229,363)	23
Total Proprietary Capital	(205,053)	(229,363)	
LONG-TERM DEBT			
Bonds (221)	131,000	137,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	43,183	67,964	26
Total Long-Term Debt	174,183	204,964	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	359,700	0	27
Accounts Payable (232)	42,937	5,884	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,583	3,192	32
Other Current and Accrued Liabilities (238)	2,622	1,581	33
Total Current and Accrued Liabilities	414,842	10,657	
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)	816,810	758,310	38
Total Liabilities and Other Credits	1,200,782	744,568	

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)	499,370	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)	404,584				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	903,954	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	200,141	0	0	0	9
Total Accumulated Provision	200,141	0	0	0	
Net Utility Plant	703,813	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	189,072				189,072	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,881				10,881	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	458				458	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	11,339	0	0	0	11,339	13
Debits during year						14
Book cost of plant retired	270				270	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	270	0	0	0	270	19
Balance End of Year	200,141	0	0	0	200,141	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.39%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	564,008	38,604	1,235	601,377	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	564,008	38,604	1,235	601,377	
Less accum. prov. depr. & amort. (122)	150,329	9,189	1,235	158,283	3
Net Nonutility Property	413,679	29,415	0	443,094	

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

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

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				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	2
Balance end of year	<u><u>0</u></u>

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GMAC Commercial Mortgage-Water	10/01/1978	10/01/2015	5.00%	63,000	1
GMAC Commercial Mortgage-Sewer	10/01/1978	10/01/2015	5.00%	68,000	2
Total Bonds (Account 221):				131,000	

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)	
Other Long-Term Debt (224)					
FIRST NATIONAL BANK BANGOR (1997)	10/01/1997	02/01/1999	5.50%	0	1
FIRST NATIONAL BANK BANGOR(1996)	02/01/1996	02/01/1999	5.75%	43,183	2
Total for Account 224				43,183	
Notes Payable (231)					
FIRST NATIONAL BANK BANGOR (1999)	07/09/1999	06/30/2000	5.40%	359,700	3
Total for Account 231				359,700	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	797	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>797</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	634	7
PSC Remainder Assessment	163	8
Other (explain):		
NONE		9
Total payments and other debits	<u>797</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)					
GMAC Commercial Mortgage Bonds	1,712	6,776	6,850	1,638	1
Subtotal	1,712	6,776	6,850	1,638	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
First National Bank Bangor	1,480	2,848	3,427	901	3
Subtotal	1,480	2,848	3,427	901	
Notes Payable (231)					
FIRST NATIONAL BANK	0	7,044	0	7,044	4
Subtotal	0	7,044	0	7,044	
Total	3,192	16,668	10,277	9,583	

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	355,714	0	0	402,596	0	758,310	1
Add credits during year:							
For Services	7,525			250		7,775	2
For Mains	19,046			29,000		48,046	3
Other (specify):							
HYDRANTS	2,679					2,679	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	384,964	0	0	431,846	0	816,810	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION FUNDS	21,434	3
Total (Acct. 125):	21,434	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,775	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,775	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	5,115	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	5,115	
Receivables from Municipality (145):		
TOWN OF GREENFIELD	8,114	12
Total (Acct. 145):	8,114	
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	484,426	0	0	0	484,426	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	194,606	0	0	0	194,606	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	370,339	0	0	0	370,339	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(80,519)	0	0	0	(80,519)	
Net Operating Income	38,674	0	0	0	38,674	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

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	(217,208)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(217,208)	
Net Income		
Net Income	24,310	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

A developer constructed a new subdivision during 1999. See detail of fixed asset additions for specific quantities added.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

A line of credit was obtained at First National Bank during 1999. As of December 31, 1999, \$359,700 was drawn on this credit. The money was used as temporary financing for a new water tower. The line of credit will be refinanced long-term with a loan from Rural Development.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

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

We have compiled the accompanying balance sheets of St. Joseph Sanitary District #1, as of December 31, 1999 and 1998, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

La Crosse, Wisconsin
March 24, 2000

Balance Sheet (Page F-05)

The large accounts payable balance consists of construction invoices.

Net Utility Plant (Page F-06)

CWIP represents costs to-date for the new water tower.

Net Nonutility Property (Accts. 121 & 122) (Page F-08)

\$4,665 of the current year additions are actually Sewer CWIP at 12/31/99.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The new notes payable represents a line of credit at First National Bank. This is money used for the construction of the new water tower at the Villa. This line of credit will be financed long-term during 2000 with a Rural Development loan.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 4, 2000

Mr. Larry Sebranek, Treasurer
St. Joseph Sanitary District No. 1
N1753 Hess Road
La Crosse, WI 54601-2636

1999 Analytical Review DWCCA-5240-PJL

Dear Mr. Sebranek:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Charles Schams, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	82,979	1
Total Sales of Water	82,979	
Other Operating Revenues		
Forfeited Discounts (470)	877	2
Other Water Revenues (474)	420	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,297	
Total Operating Revenues	84,276	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	30,017	5
General Operating Expenses (680-690)	3,907	6
Total Operation and Maintenance Expenses	33,924	
Other Operating Expenses		
Depreciation Expense (403)	10,881	7
Amortization Expense (404)		8
Taxes (408)	797	9
Total Other Operating Expenses	11,678	
Total Operating Expenses	45,602	
NET OPERATING INCOME	38,674	

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	119	6,254	38,585	4
Commercial	9	4,505	15,286	5
Industrial				6
Total Metered Sales to General Customers (461)	128	10,759	53,871	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		28,274	8
Other Sales to Public Authorities (464)	3	119	834	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	132	10,878	82,979	

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)	28,274	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)	28,274	
Forfeited Discounts (470):		
Customer late payment charges	877	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	877	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	420	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	420	
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)	7,523	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,514	3
Chemicals (630)	3,593	4
Supplies and Expenses (640)	6,387	5
Repairs of Water Plant (650)	5,000	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	30,017	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,199	8
Office Supplies and Expenses (681)	851	9
Outside Services Employed (682)	400	10
Insurance Expense (684)	934	11
Employees Pensions and Benefits (686)	523	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	3,907	
 Total Operation and Maintenance Expenses	33,924	

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		634 3
PSC Remainder Assessment		163 4
Other (specify): NONE		5
Total tax expense		<u>797</u>

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	776		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	776	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,800		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	67,024		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	4,326		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	76,150	0	
PUMPING PLANT			
Land and Land Rights (320)	4,174		12
Structures and Improvements (321)	84,177		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	40,922		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	129,273	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	42,374		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	42,374	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			776 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	776
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4,800 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			67,024 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			4,326 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	76,150
PUMPING PLANT			
Land and Land Rights (320)			4,174 12
Structures and Improvements (321)			84,177 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			40,922 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	129,273
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			42,374 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	42,374
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			250 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	8,818		26
Transmission and Distribution Mains (343)	140,571	19,046	27
Fire Mains (344)	0		28
Services (345)	34,900	7,275	29
Meters (346)	17,781	1,157	30
Hydrants (348)	16,510	2,679	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	218,830	30,157	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,075		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,005		38
Other Tangible Property (390)	0		39
Total General Plant	2,080	0	
Total utility plant in service directly assignable	469,483	30,157	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	469,483	30,157	

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)			8,818 26
Transmission and Distribution Mains (343)			159,617 27
Fire Mains (344)			0 28
Services (345)			42,175 29
Meters (346)	270		18,668 30
Hydrants (348)			19,189 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	270	0	248,717
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,075 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,005 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,080
Total utility plant in service directly assignable	270	0	499,370
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	270	0	499,370

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			1,439	1,439	1
February			1,458	1,458	2
March			1,498	1,498	3
April			1,464	1,464	4
May			1,336	1,336	5
June			1,396	1,396	6
July			1,411	1,411	7
August			1,328	1,328	8
September			1,285	1,285	9
October			1,575	1,575	10
November			1,577	1,577	11
December			1,640	1,640	12
Total for year	0	0	17,407	17,407	
Less: Measured or estimated water used in main flushing and water treatment during year				21	13
Less: Other utility use				855	14
Other utility use explanation:					15
Water used for fires 60,000					
Main break water loss 683,000					
Water used to backwash 112,000					
Water pumped into distribution system				16,531	16
Less: Water sold				10,878	17
Losses and unaccounted for				5,653	18
Percent unaccounted for to the nearest whole percent (%)				34%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Older water system with possible slow leaks. The District hired a leak locator during 1999 and plans to continue with this contractor in 2000. (see PKF comments in '98 report)					
Maximum gallons pumped by all methods in any one day during reporting year				150	21
Date of maximum: 10/21/1999					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				2	24
Date of minimum: 8/28/1999					25
Total KWH used for pumping for the year				105,911	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)	
RIDGEVIEW	#3	320	6	30,000	Yes	1
CTY HWY M	#4	803	12	360,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#3	#4	1
Location	RIDGEVIEW	CTY HWY M	2
Purpose	B	P	3
Destination	R	D	4
Pump Manufacturer	GOULD	LAYNE N.WEST	5
Year Installed	1994	1977	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	25	250	8
Pump Motor or Standby Engine Mfr	GOULD	WESTING HOUSE	9
Year Installed	1994	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	6	7	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	VILLA TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1958	1952	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	500	6
Total capacity in gallons	50,000	30,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0300	0.3600	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	1.000	125	0	0	0	125	1
M	D	4.000	362	0	0	0	362	2
P	D	4.000	225	0	0	0	225	3
M	D	6.000	1,278	850	0	0	2,128	4
P	D	6.000	10,600	0	0	0	10,600	5
P	D	8.000	715	0	0	0	715	6
Total Within Municipality			13,305	850	0	0	14,155	
Total Utility			13,305	850	0	0	14,155	

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	98	13	0	0	111		1
M	1.000	23	0	0	0	23	5	2
M	1.750	1	0	0	0	1		3
Total Utility		122	13	0	0	135	5	

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	149	12	12	0	149	0	1
1.000	7	0	0	0	7	0	2
1.500	2	0	0	0	2	0	3
1.750	2	0	0	0	2	0	4
2.000	1	0	0	0	1	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	0	7
Total:	163	12	12	0	163	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	119	4	0	3	0	23	149	1
1.000	0	3	0	0	0	4	7	2
1.500	0	1	0	0	0	1	2	3
1.750	0	0	0	0	0	2	2	4
2.000	0	0	0	0	0	1	1	5
3.000	0	1	0	0	0	0	1	6
4.000	0	0	0	0	1	0	1	7
Total:	119	9	0	3	1	31	163	

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	23	2			25	2
Total Fire Hydrants	23	2	0	0	25	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	23
Number of distribution system valves end of year:	29
Number of distribution valves operated during year:	29

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 600: The Utility operator received a raise for 1999. In addition, he worked some overtime during the year as a result of the construction on the new tower.

A/C 640: This account includes an additional amount for the costs of extra required water testing for items such as VOC's, inorganics etc.

A/C 650: More main break repairs in prior year.

Water Utility Plant in Service (Page W-08)

A developer added the new mains, services and hydrants during 1999.

Water Mains (Page W-15)

The new mains were added by a developer

Water Services (Page W-16)

The new services were added by a developer.

Meters (Page W-17)

No meters were tested during the year because the District is on a replacement program. Instead of testing, new meters are purchased and the old are traded in.

Hydrants and Distribution System Valves (Page W-18)

The new hydrants were added by the developer.
