



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WAVERLY SANITARY DISTRICT

Principal Office: W7191A HIGHWAY 10 & 114
MENASHA, WI 54952

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.

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAVERLY SANITARY DISTRICT

Utility Address: W7191A HIGHWAY 10 & 114
MENASHA, WI 54952

When was utility organized? 8/21/1972

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. CATHERINE M GIRDLEY

Title: OFFICE MANAGER

Office Address: WAVERLY SANITARY DISTRICT
W7191A HIGHWAY 10 & 114
MENASHA, WI 54952

Telephone: (920) 731 - 0002

Fax Number: (920) 731 - 2955

E-mail Address: WAVERLY@IX.NETCOM.COM

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR DONALD A. DOULE

Title: COMMISSION PRESIDENT

Office Address:
W7239 FIRE LANE #2
MENASHA, WI 54952

Telephone: (920) 734 - 3294

Fax Number:

E-mail Address: N/A

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 BLAINE C. PRIEBUSH

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: ERICKSON & ASSOCIATES, S.C.
1000 WEST COLLEGE AVENUE
APPLETON, WI 54912

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

E-mail Address: N/A

Date of most recent audit report: 12/31/1998

Period covered by most recent audit: 1998

Names and titles of utility management including manager or superintendent:

Name: MR DAVID A VICK

Title: SYSTEMS OPERATOR

Office Address: WAVERLY SANITARY DISTRICT
W7191A HIGHWAY 10 & 114
MENASHA, WI 54952

Telephone: (920) 731 - 0002

Fax Number: (920) 731 - 2955

E-mail Address: N/A

Name: MR DONALD A DOULE

Title: COMMISSION PRESIDENT

Office Address: WAVERLY SANITARY DISTRICT
W7191A HIGHWAY 10 & 114
MENASHA, WI 54952

Telephone: (920) 731 - 0002

Fax Number: (920) 731 - 2955

E-mail Address: N/A

Name: MS CATHERINE M GIRDLEY

Title: OFFICE MANAGER

Office Address: WAVERLY SANITARY DISTRICT
W7191A HIGHWAY 10 & 114
MENASHA, WI 54952

Telephone: (920) 731 - 0002

Fax Number: (920) 731 - 2955

E-mail Address: N/A

Name of utility commission/committee: WAVERLY SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

MR DONALD A DOULE, PRESIDENT
MS LAURIE J FULCER, COMMISSIONER

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? YES

Date of Ordinance: 9/1/1983

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: N/A

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)	359,014	301,135	1
Operating Expenses:			
Operation and Maintenance Expense (401)	264,589	217,084	2
Depreciation Expense (403)	52,392	38,763	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,156	5,458	5
Total Operating Expenses	322,137	261,305	
Net Operating Income	36,877	39,830	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	36,877	39,830	
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)	5,389	4,777	9
Miscellaneous Nonoperating Income (421)	264	215	10
Total Other Income	5,653	4,992	
Total Income	42,530	44,822	
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	42,530	44,822	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,941	11,415	13
Amortization of Debt Discount and Expense (428)	322	2,457	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	6,263	13,872	
Net Income	36,267	30,950	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(56,917)	(82,962)	19
Balance Transferred from Income (433)	36,267	30,950	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	23,790	4,905	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)	(44,440)	(56,917)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CHECKING/SAVINGS ACCOUNTS	5,389	4
Total (Acct. 419):	5,389	
Miscellaneous Nonoperating Income (421):		
REALTOR ASSESSMENT INFORMATION FEES	264	5
Total (Acct. 421):	264	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
1997 AND 1998 DEPRECIATION UNDER ACCRUAL ADJUSTMENT	23,790	9
Total (Acct. 435)--Debit:	23,790	
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	359,014	0	0	0	359,014	1
Less: interdepartmental sales	215	0	0	0	215	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	358,799	0	0	0	358,799	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,480,046	3,338,922	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	393,154	316,972	2
Net Utility Plant	3,086,892	3,021,950	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	10,508	34,883	7
Total Other Property and Investments	10,508	34,883	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	163,665	109,286	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	33,182	27,901	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	773	946	15
Prepayments (165)	4,352	4,173	16
Other Current and Accrued Assets (170)	49,562	46,776	17
Total Current and Accrued Assets	251,534	189,082	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,236	2,558	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,236	2,558	
Total Assets and Other Debits	3,351,170	3,248,473	

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)	216,917	216,917	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(44,440)	(56,917)	23
Total Proprietary Capital	172,477	160,000	
LONG-TERM DEBT			
Bonds (221)	132,356	151,400	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	132,356	151,400	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,761	8,133	28
Payables to Municipality (233)	246,324	262,451	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	1,778	1,604	31
Interest Accrued (237)	442	752	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	260,305	272,940	
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)	2,786,032	2,664,133	38
Total Liabilities and Other Credits	3,351,170	3,248,473	

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)	3,480,046	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	3,480,046	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	393,154	0	0	0	9
Total Accumulated Provision	393,154	0	0	0	
Net Utility Plant	3,086,892	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	316,972				316,972	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	52,392				52,392	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
1997/1998 Deprec Under Accruals	23,790				23,790	12
Total credits	76,182	0	0	0	76,182	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	393,154	0	0	0	393,154	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 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	773	946 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	773	946

**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)				
1998 Refunding Issue	322	0	2,236	1
NONE				2
Total			2,236	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	216,917	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>216,917</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)	
GO REFUNDING BONDS	11/15/1998	12/01/2005	3.94%	132,356	1
Total Bonds (Account 221):				132,356	

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	1,604	1
Accruals:		
Charged water department expense	5,156	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	<u>5,156</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	4,531	7
PSC Remainder Assessment	451	8
Other (explain):		
NONE	0	9
Total payments and other debits	<u>4,982</u>	
Balance end of year	<u><u>1,778</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)					
GO REFUNDING BONDS	752	5,941	6,251	442	1
Subtotal	752	5,941	6,251	442	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	752	5,941	6,251	442	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,664,133	0	0	0	0	2,664,133	1
Add credits during year:							
For Services	18,909					18,909	2
For Mains	84,570					84,570	3
Other (specify):							
HYDRANTS	18,420					18,420	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	2,786,032	0	0	0	0	2,786,032	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	139,383					139,383	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
GO BOND FUND	10,508	3
Total (Acct. 125):	10,508	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,182	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	33,182	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	4,352	13
Total (Acct. 165):	4,352	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	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)	
Payables to Municipality (233):		
TEMPORARY BORROWING FROM GENERAL AND SEWER FUNDS	246,324	16
Total (Acct. 233):	246,324	
Other Deferred Credits (253):		
NONE	0	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	3,409,484	0	0	0	3,409,484	1
Materials and Supplies	859	0	0	0	859	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	355,063	0	0	0	355,063	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,725,082	0	0	0	2,725,082	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	330,198	0	0	0	330,198	
Net Operating Income	36,877	0	0	0	36,877	8
Net Operating Income as a percent of Average Net Rate Base						
	11.17%	N/A	N/A	N/A	11.17%	

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	216,917	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(50,678)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	166,239	
Net Income		
Net Income	36,267	5
 Percent Return on Proprietary Capital	 21.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

2. Leaseholder changes.

NONE

3. Extensions of service.

TWO DEVELOPMENTS WERE COMPLETED/ACCEPTED DURING 1999.

1ST. ADDITION CEDAR RIDGE ESTATES ----- 41 RESIDENTIAL SERVICES
(1")

FOUR (4) STILLMEADOW APARTMENT BUILDINGS --- 4 COMMERCIAL SERVICES
(2")

NOTE: THE 4 APARTMENT BUILDINGS REQUESTED/RECEIVED 48 5/8" METERS
FOR ITS 48 APARTMENTS.

EACH BUILDING ALSO HAS A "HOUSE" METER (5/8") FOR MISCELLANEOUS
BUILDING CLEANING AND A 2" METER FOR LAWN MAINTENANCE.

THE 48 APARTMENT METERS ARE CLASSIFIED AS RESIDENTIAL AND THE 4 2"
METERS AND THE 4 5/8" "HOUSE" METERS ARE CLASSIFIED AS
COMMERCIAL - PER CONTACT WITH THE PSC 3/24/00.

THE APARTMENT BUILDINGS' OWNER RECEIVE A MONTHLY WATER BILL FOR
THE 2" METER FOR LAWN MAINTENANCE AND A 5/8" "HOUSE" METER FOR
MISCELLANEOUS CLEANING PURPOSES -- BOTH THE 2" AND 5/8" METERS ARE
CLASSIFIED AS COMMERCIAL -- PER MY 3/24/00 CONTACT WITH THE PSC.

4. Estimated changes in revenues due to rate changes.

NONE

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

5. Obligations incurred or assumed, excluding commercial paper.

NONE

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

THE 1997 AND 1998 DEBITS TO SURPLUS (\$23,790 IN TOTAL) ENTRIES WERE PER THE PSC'S 1998 ANALYTICAL REVIEW INSTRUCTION - DATED 7/22/99.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

THE ENTRIES UNDER "OTHER CREDITS" LISTED AS 1997/1998 DEPRECIATION "UNDER" ACCRUALS WERE THE RESULT OF THE PSC'S 7/22/99 LETTER/INSTRUCTION TO THE DISTRICT.

DETAIL: 1997 - \$11,030
1998 - \$12,760

Identification and Ownership - Contacts (Page iv)

May 17, 2000

Ms. Catherine M. Girdley, Office Manager
Waverly Sanitary District
W7191A US Highway 10 & 114
Menasha, WI 54952--9419

1999 Analytical Review DWCCA-6335-PJL

Dear Ms. Girdley:

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

cc: Mr. Donald A. Doule, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	349,755	1
Total Sales of Water	349,755	
Other Operating Revenues		
Forfeited Discounts (470)	561	2
Other Water Revenues (474)	8,698	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	9,259	
Total Operating Revenues	359,014	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	198,260	5
General Operating Expenses (680-690)	66,329	6
Total Operation and Maintenance Expenses	264,589	
Other Operating Expenses		
Depreciation Expense (403)	52,392	7
Amortization Expense (404)	0	8
Taxes (408)	5,156	9
Total Other Operating Expenses	57,548	
Total Operating Expenses	322,137	
NET OPERATING INCOME	36,877	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	825	39,132	252,735	4
Commercial	27	2,627	12,889	5
Industrial	2	358	1,826	6
Total Metered Sales to General Customers (461)	854	42,117	267,450	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		81,737	8
Other Sales to Public Authorities (464)	2	16	353	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	19	215	12
Total Sales of Water	858	42,152	349,755	

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)	81,737	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	81,737	
Forfeited Discounts (470):		
Customer late payment charges	561	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	561	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,803	7
Other (specify):		
SEWER PORTION OF METER DEPRECIATION	2,265	8
RECONNECTION FEES	350	9
CONSTRUCTION PERMIT FEES	3,280	10
Total Other Water Revenues (474)	8,698	
Amortization of Construction Grants (475):		
NONE	0	11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	20,895	1
Purchased Water (610)	121,110	2
Fuel or Power Purchased for Pumping (620)	639	3
Chemicals (630)	0	4
Supplies and Expenses (640)	4,391	5
Repairs of Water Plant (650)	50,389	6
Transportation Expenses (660)	836	7
Total Plant Operation and Maintenance Expenses	198,260	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	39,239	8
Office Supplies and Expenses (681)	6,441	9
Outside Services Employed (682)	8,015	10
Insurance Expense (684)	3,623	11
Employees Pensions and Benefits (686)	8,590	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	421	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	66,329	
Total Operation and Maintenance Expenses	264,589	

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	NONE		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	ALLOCATED ON GROSS PAYROLL	4,705	3
PSC Remainder Assessment		451	4
Other (specify): NONE	NONE	0	5
Total tax expense		5,156	

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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	52,710	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	52,710	24
Structures and Improvements (341)	0	0	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)	0	0	26
Transmission and Distribution Mains (343)	2,192,469	84,570	27
Fire Mains (344)	0	0	28
Services (345)	587,918	18,909	29
Meters (346)	67,251	16,467	30
Hydrants (348)	285,984	18,420	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	3,186,332	138,366	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	105,533	0	34
Office Furniture and Equipment (372)	12,644	0	35
Computer Equipment (372.1)	5,026	2,758	36
Transportation Equipment (373)	20,540	0	37
Other General Equipment (379)	8,847	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	152,590	2,758	
Total utility plant in service directly assignable	3,338,922	141,124	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	3,338,922	141,124	

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)	0	0	0 26
Transmission and Distribution Mains (343)	0	0	2,277,039 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	606,827 29
Meters (346)	0	0	83,718 30
Hydrants (348)	0	0	304,404 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	0	3,324,698
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	105,533 34
Office Furniture and Equipment (372)	0	0	12,644 35
Computer Equipment (372.1)	0	0	7,784 36
Transportation Equipment (373)	0	0	20,540 37
Other General Equipment (379)	0	0	8,847 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	155,348
Total utility plant in service directly assignable	0	0	3,480,046
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	0	0	3,480,046

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	4,760	0	0	4,760	1
February	3,956	0	0	3,956	2
March	4,890	0	0	4,890	3
April	4,930	0	0	4,930	4
May	3,450	0	0	3,450	5
June	4,779	0	0	4,779	6
July	4,681	0	0	4,681	7
August	5,379	0	0	5,379	8
September	5,752	0	0	5,752	9
October	4,160	0	0	4,160	10
November	4,440	0	0	4,440	11
December	4,700	0	0	4,700	12
Total for year	55,877	0	0	55,877	
Less: Measured or estimated water used in main flushing and water treatment during year				4,500	13
Less: Other utility use				34	14
Other utility use explanation:					15
Fire Department's water use for drills and fires					
Water pumped into distribution system				51,343	16
Less: Water sold				42,152	17
Losses and unaccounted for				9,191	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
N/A					
Maximum gallons pumped by all methods in any one day during reporting year				220	21
Date of maximum: 8/11/1999					22
Cause of maximum:					23
Water main leak at hydrant #100 location					
Minimum gallons pumped by all methods in any one day during reporting year				105	24
Date of minimum: 5/26/1999					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: TOWN OF MENASHA SANITARY DISTRICT 4					27
Point of Delivery: CORNER OF HIGHWAY 10 & 114					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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

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

NONE

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

NONE

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	6.000	24,248	101	0	0	24,349	1
P	D	8.000	42,622	3,460	0	0	46,082	2
P	D	10.000	26,913	640	0	0	27,553	3
Total Within Municipality			93,783	4,201	0	0	97,984	
P	D	6.000	1,363	0	0	0	1,363	4
P	D	8.000	17,024	0	0	0	17,024	5
P	D	10.000	3,749	0	0	0	3,749	6
Total Outside of Municipality			22,136	0	0	0	22,136	
Total Utility			115,919	4,201	0	0	120,120	

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)	
P	1.000	994	41	0	0	1,035	184	1
P	2.000	1	4	0	0	5	0	2
P	4.000	1	0	0	0	1	0	3
Total Utility		996	45	0	0	1,041	184	

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	826	160	0	0	986	72	1
0.750	2	0	0	0	2	0	2
1.000	7	1	0	0	8	0	3
2.000	6	6	0	0	12	0	4
Total:	841	167	0	0	1,008	72	

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	820	18	0	2	1	145	986	1
0.750	0	0	0	0	0	2	2	2
1.000	5	0	1	0	0	2	8	3
2.000	0	9	1	0	0	2	12	4
Total:	825	27	2	2	1	151	1,008	

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	46	0	0	0	46	1
Within Municipality	185	12	0	0	197	2
Total Fire Hydrants	231	12	0	0	243	
Flushing Hydrants						
	0	0	0	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:	182
Number of distribution system valves end of year:	587
Number of distribution valves operated during year:	156

WATER OPERATING SECTION FOOTNOTES

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

THE 1999 REPORT PROMPTED A VALUE IN ROW #8 - PUBLIC FIRE PROTECTION SERVICE (463) COLUMN B - AVERAGE NO.CUSTOMERS.

CONTACT MADE WITH PSC (PETE LEEGE) AND WAS INSTRUCTED TO INSERT A "1" AT THAT LOCATION AND MAKE REFERENCE IN A FOOTNOTE.

THE ACTUAL TOTAL CUSTOMER COUNT FOR SANITARY DISTRICT IS 857.

Water Operation & Maintenance Expenses (Page W-05)

VARIANCES OF 30% GREATER - BUT NOT LESS THAN \$2,000:

ACCT 650 (LINE 6) -- ACCOUNT INCREASE DUE TO THE REPAIR/REPLACEMENT COST OF NUMEROUS CURBSTOPS. REPLACEMENT/REPAIR REQUIRED DUE TO THE SOIL'S CORROSIVENESS PROPERTIES.

ACCT 682 (LINE 10) - EXPENSE REMAINS HIGH DUE TO SECONDARY OPERATOR'S ILLNESS AND RELATED SICK TIME DURING 1999. SECONDARY OPERATOR TERMINATED EMPLOYMENT DURING 1999 AND POSITION IS EXPECTED TO BE FILLED DURING 2000.

TEMPORARY EMPLOYMENT HIRES WERE UTILIZED FOR MISCELLANEOUS FIELD RELATED WORK.

Water Mains (Page W-15)

COL. E REPRESENTS THE ADDITION OF TWO (2) COMPLETED/ACCEPTED DEVELOPMENT PROJECTS AND WERE NOT FINANCED BY THE SANITARY DISTRICT.

ALL DEVELOPMENT COSTS WERE FUNDED BY THE LAND DEVELOPERS.

Water Services (Page W-16)

COL. D EXPLANATION:

- THE SERVICE ADDITIONS WERE PAID BY THE DEVELOPER.
 - THE BASIS OF RECORDING IS THE INSTALLED COST PER THE CONTRACTOR'S FINAL COST/QUANTITY STATEMENT.
 - THE TOTAL AMOUNT IS \$18,909 -- REFLECTING THE 45 COUNT.
-

Hydrants and Distribution System Valves (Page W-18)

THE REQUIRED NUMBER OF HYDRANTS/DISTRIBUTION VALVES WERE NOT OPERATED DURING 1999 - AS ADMIN CODE DICTATES.

THIS NON-COMPLIANCE WAS DUE TO THE SECONDARY OPERATOR'S EXTENDED ILLNESS WHICH RESULTED IN HIS VOLUNTARY EMPLOYMENT TERMINATION WITH THE SANITARY DISTRICT.

THE OPERATOR POSITION IS ANTICIPATED TO BE FILLED DURING 2000 AND COMPLIANCE SHOULD NOT BE A PROBLEM ON THE YEAR 2000 REPORT.
