



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WABENO SANITARY DISTRICT NO. 1

Principal Office: WABENO, WI 54566

For the Year Ended: DECEMBER 31, 1998

**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: WABENO SANITARY DISTRICT NO. 1

Utility Address: WABENO, WI 54566

When was utility organized? 4/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DONNA HOGAN

Title: CLERK

Office Address:

WABENO, WI 54566

Telephone: (715) 473 - 2905

Fax Number:

E-mail Address:

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

Name: BRAUN, PREBOSKE & BRETTINGEN, S C

Title:

Office Address: BRAUN, PREBOSKE & BRETTINGEN, S C

P.O. BOX 249

CRANDON, WI 54520

Telephone: (715) 478 - 3250

Fax Number: (715) 478 - 3250

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 4/21/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

DAN DOYLE, COMMISSIONER

DUANE SCHREIBER, JR, COMMISSIONER

JOHN TALLIER, SUPERINTENDENT

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:

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)	54,024	55,112	1
Operating Expenses:			
Operation and Maintenance Expense (401)	36,712	38,570	2
Depreciation Expense (403)	16,889	16,903	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,632	1,566	5
Total Operating Expenses	55,233	57,039	
Net Operating Income	(1,209)	(1,927)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(1,209)	(1,927)	
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)	4,574	4,441	9
Miscellaneous Nonoperating Income (421)	5,318	14,747	10
Total Other Income	9,892	19,188	
Total Income	8,683	17,261	
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	8,683	17,261	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,698	26,010	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	31,698	26,010	
Net Income	(23,015)	(8,749)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	279	9,028	19
Balance Transferred from Income (433)	(23,015)	(8,749)	20
Miscellaneous Credits to Surplus (434)	20,000	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)	(2,736)	279	

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 INCOME	4,574	4
Total (Acct. 419):	4,574	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPT INCOME (LOSS)	5,318	5
Total (Acct. 421):	5,318	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX LEVY FOR PAINTING WATER TOWER	20,000	8
Total (Acct. 434):	20,000	
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				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	54,024	0	0	0	54,024	1
Less: interdepartmental sales	0	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	54,024	0	0	0	54,024	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	980,247	972,746	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	248,302	232,974	2
Net Utility Plant	731,945	739,772	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,264,919	1,242,291	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	357,979	339,393	4
Net Nonutility Property	906,940	902,898	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,400	1,400	6
Special Funds (125)	93,459	85,174	7
Total Other Property and Investments	1,001,799	989,472	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,298	816	8
Temporary Cash Investments (132)	37,934	14,692	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,151	12,582	11
Other Accounts Receivable (143)	15,191	16,917	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,175	5,279	14
Materials and Supplies (150)	1,468	1,616	15
Prepayments (165)	1,107	772	16
Other Current and Accrued Assets (170)	2,725	2,774	17
Total Current and Accrued Assets	98,049	55,448	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	16,225	16,225	20
Total Deferred Debits	16,225	16,225	
Total Assets and Other Debits	1,848,018	1,800,917	

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)	(2,736)	279	23
Total Proprietary Capital	(2,736)	279	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	469,600	469,600	26
Total Long-Term Debt	469,600	469,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,332	953	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	216	216	31
Interest Accrued (237)	37,690	5,992	32
Other Current and Accrued Liabilities (238)	652	355	33
Total Current and Accrued Liabilities	40,890	7,516	
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)	1,340,264	1,323,522	38
Total Liabilities and Other Credits	1,848,018	1,800,917	

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)	972,070	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)	8,177				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	980,247	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	248,302	0	0	0	9
Total Accumulated Provision	248,302	0	0	0	
Net Utility Plant	731,945	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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	232,974				232,974	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,889				16,889	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	862				862	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,751	0	0	0	17,751	13
Debits during year						14
Book cost of plant retired	2,243				2,243	15
Cost of removal	180				180	16
Other debits (specify):						17
					0	18
Total debits	2,423	0	0	0	2,423	19
Balance End of Year	248,302	0	0	0	248,302	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.83%					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	1,242,291	6,784	2,066	1,247,009	1
Other (specify):					
CONSTRUCTION IN PROGRESS	0	22,549	4,639	17,910	2
Total Nonutility Property (121)	1,242,291	29,333	6,705	1,264,919	
Less accum. prov. depr. & amort. (122)	339,393	18,586		357,979	3
Net Nonutility Property	902,898	10,747	6,705	906,940	

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		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,315	1,424
Sewer utility	153	192
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	1,468	1,616

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOANS	09/12/1997	03/15/2017	6.75%	469,600	1
Total for Account 224				469,600	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	216	1
Accruals:		
Charged water department expense	1,632	2
Charged electric department expense	1,639	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,271</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,201	7
PSC Remainder Assessment	70	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,271</u>	
Balance end of year	<u><u>216</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)					
FMHA BOND	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	5,992	31,698		37,690	3
Subtotal	5,992	31,698	0	37,690	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,992	31,698	0	37,690	

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	524,774	0	0	798,748	0	1,323,522	1
Add credits during year:							
For Services		0				0	2
For Mains						0	3
Other (specify):							
GRANTS	6,650			10,092		16,742	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	531,424	0	0	808,840	0	1,340,264	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	430,004			702,790		1,132,794	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):		
DEFERRED SPECIAL ASSESSMENTS	1,400	2
Total (Acct. 124):	1,400	
Special Funds (125):		
SPECIAL REDEMPTION FUND	12,519	3
DEPRECIATION RESERVE	41,701	4
GENERAL ACCOUNT	38,331	5
SEWER PROJECT	908	6
Total (Acct. 125):	93,459	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,151	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	11,151	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,191	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	15,191	
Receivables from Municipality (145):		
RECEIVABLES TURNED OVER TO TAX ROLL	4,847	15
TAX LEVY FOR PAINTING WATER TOWER	20,000	16
SPECIAL ASSESSMENTS RECEIVABLE	2,328	17
Total (Acct. 145):	27,175	
Prepayments (165):		
PREPAID INSURANCE	1,107	18
Total (Acct. 165):	1,107	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER & SEWER GRANT APPLICATIONS	16,225	20
Total (Acct. 183):	16,225	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		22
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	972,408	0	0	0	972,408	1
Materials and Supplies	1,369	0	0	0	1,369	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	240,638	0	0	0	240,638	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	528,099	0	0	0	528,099	6
Other (specify):						
NONE					0	7
Average Net Rate Base	205,040	0	0	0	205,040	
Net Operating Income	(1,209)	0	0	0	(1,209)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.59%	N/A	N/A	N/A	-0.59%	

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	(1,228)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(1,228)	
Net Income		
Net Income	(23,015)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 22, 1999

Ms. Donna Hogan, Clerk
Wabeno Sanitary District No. 1
P.O. Box 4
Wabeno, WI 54566-0004

1998 Analytical Review DWCCA-6160-ELE

Dear Ms. Hogan:

The Public Service Commission has completed their analytical review of your 1998 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.

1. Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

2. During our review, we noted a water loss of 39% reported on page W-10. In 1997, a water loss of 23% was reported. No comment was provided either year to explain this water loss or action planned to prevent it. We recommend that you complete an investigation of the entire Wabeno system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. You may also be aware that the Wisconsin Rural Water Association has been able to assist many communities with investigating leakage. We understand that they do not charge for their time in assisting utilities in investigating leakage and you do not need to be a member of the association to qualify for help. Their phone number in Plover, Wisconsin is (715) 344-7778. We also noted that you are testing your water meters slightly less than required by Wis. Admin. Code § PSC 186.75. This may have an effect on the water losses also. For any questions on water losses or meter testing, please contact Peter Feneht in our office at (608) 266-5614. Your water loss will be reviewed again in 1999.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 22 1999 rev letters e 1.doc

cc: Mr. John Tallier

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	52,581	1
Total Sales of Water	52,581	
Other Operating Revenues		
Forfeited Discounts (470)	530	2
Other Water Revenues (474)	913	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,443	
Total Operating Revenues	54,024	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	20,365	5
General Operating Expenses (680-690)	16,347	6
Total Operation and Maintenance Expenses	36,712	
Other Operating Expenses		
Depreciation Expense (403)	16,889	7
Amortization Expense (404)		8
Taxes (408)	1,632	9
Total Other Operating Expenses	18,521	
Total Operating Expenses	55,233	
NET OPERATING INCOME	(1,209)	

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	267	8,467	26,847	4
Commercial	25	2,392	6,361	5
Industrial	1	9	88	6
Total Metered Sales to General Customers (461)	293	10,868	33,296	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		15,399	8
Other Sales to Public Authorities (464)	11	1,086	3,886	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	305	11,954	52,581	

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)	15,399	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)	15,399	
Forfeited Discounts (470):		
Customer late payment charges	530	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	530	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	809	7
Other (specify):		
MISC	104	8
Total Other Water Revenues (474)	913	
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)	16,821	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,026	3
Chemicals (630)		4
Supplies and Expenses (640)	695	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	823	7
Total Plant Operation and Maintenance Expenses	20,365	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,288	8
Office Supplies and Expenses (681)	5,491	9
Outside Services Employed (682)	633	10
Insurance Expense (684)	1,401	11
Employees Pensions and Benefits (686)	3,865	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	669	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	16,347	
 Total Operation and Maintenance Expenses	36,712	

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		1,562	3
PSC Remainder Assessment		70	4
Other (specify): NONE			5
Total tax expense		1,632	

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)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,400		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)	62,504		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	63,904	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	33,717		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	133		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	35		20
Total Pumping Plant	33,885	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	592		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)			500 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	500
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,400 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)			62,504 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	63,904
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			33,717 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			133 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			35 20
Total Pumping Plant	0	0	33,885
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			592 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)	32,728		26
Transmission and Distribution Mains (343)	567,733		27
Fire Mains (344)	0		28
Services (345)	62,168		29
Meters (346)	28,602	277	30
Hydrants (348)	37,653		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	729,476	277	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	125,673		34
Office Furniture and Equipment (372)	8,497	687	35
Computer Equipment (372.1)	2,171		36
Transportation Equipment (373)	5,531		37
Other General Equipment (379)	3,109	603	38
Other Tangible Property (390)	0		39
Total General Plant	144,981	1,290	
Total utility plant in service directly assignable	972,746	1,567	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	972,746	1,567	

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)			32,728 26
Transmission and Distribution Mains (343)			567,733 27
Fire Mains (344)			0 28
Services (345)			62,168 29
Meters (346)	180		28,699 30
Hydrants (348)			37,653 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	180	0	729,573
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			125,673 34
Office Furniture and Equipment (372)			9,184 35
Computer Equipment (372.1)			2,171 36
Transportation Equipment (373)			5,531 37
Other General Equipment (379)	2,063		1,649 38
Other Tangible Property (390)			0 39
Total General Plant	2,063	0	144,208
Total utility plant in service directly assignable	2,243	0	972,070
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,243	0	972,070

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,130	2,130	1
February			1,943	1,943	2
March			2,137	2,137	3
April			1,628	1,628	4
May			1,754	1,754	5
June			1,578	1,578	6
July			2,061	2,061	7
August			1,694	1,694	8
September			1,660	1,660	9
October			1,627	1,627	10
November			1,461	1,461	11
December			1,513	1,513	12
Total for year	0	0	21,186	21,186	
Less: Measured or estimated water used in main flushing and water treatment during year				1,570	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				19,616	16
Less: Water sold				11,954	17
Losses and unaccounted for				7,662	18
Percent unaccounted for to the nearest whole percent (%)				39%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				108	21
Date of maximum: 10/22/1998					22
Cause of maximum:					23
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				23	24
Date of minimum: 8/28/1998					25
Total KWH used for pumping for the year				42,056	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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

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)
Identification	WELL #1	WELL #2	1
Location	01	02	2
Purpose	B	P	3
Destination	R	R	4
Pump Manufacturer	LAVE N CO.	SIMMONS	5
Year Installed	1972	1993	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	320	320	8
Pump Motor or Standby Engine Mfr	GE	US ELECTRIC	10
Year Installed	1972	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	01		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons	120,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	2.000	1,350	0	0	0	1,350	1
M	S	4.000	123	0	0	0	123	2
M	D	6.000	29,975	0	0	0	29,975	3
M	S	6.000	340	0	0	0	340	4
M	D	8.000	3,043	0	0	0	3,043	5
M	S	8.000	8,878	0	0	0	8,878	6
Total Within Municipality			43,709	0	0	0	43,709	
Total Utility			43,709	0	0	0	43,709	

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	303	0	1	0	302		1
M	1.000	24	0	0	(13)	11		2
M	1.500	1	0	0	3	4		3
M	2.000	3	0	0	0	3		4
Total Utility		331	0	1	(10)	320	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	318	0	2	0	316	15	1
1.000	10	2	1	0	11	0	2
1.250	2	0		(2)	0	0	3
1.500	4	0	0	0	4	0	4
2.000	3	0	0	0	3	0	5
Total:	337	2	3	(2)	334	15	

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	267	27	0	8	0	14	316	1
1.000	0	11	0	0	0		11	2
1.250	0	0	0	0	0	0	0	3
1.500	0	2	1	1	0	0	4	4
2.000	0	1	0	2	0	0	3	5
Total:	267	41	1	11	0	14	334	

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	62				62	2
Total Fire Hydrants	62	0	0	0	62	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	62
Number of distribution system valves end of year:	99
Number of distribution valves operated during year:	23

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

ADJUSTMENTS ON SCHEDULE W-16 ARE TO BRING THE ACTUAL COUNT OF 1 INCH METERS TO ACTUAL

Meters (Page W-17)

THERE ARE NO 1.25 INCH METERS THIS IS A CARRY OVER PROBLEM AND WE ARE CORRECTING IT HERE.
