



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LEROY SANITARY DISTRICT

Principal Office: W3022 HIGHWAY Y LEROY
LOMIRA, WI 53048

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: LEROY SANITARY DISTRICT

Utility Address: W3022 HIGHWAY Y LEROY
LOMIRA, WI 53048

When was utility organized? 3/3/1977

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR HARVEY J. SIMON

Title: CHAIRMAN

Office Address:

W3022 CTY Y
LOMIRA, WI 53048

Telephone: (920) 583 - 3254

Fax Number:

E-mail Address: hs:mon@mail.state.wi.us

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 HARVEY J. SIMON

Title: CHAIRMAN BOARD OF COMMISSIONERS

Office Address:

W3022 CTY Y
LOMIRA, WI 53048

Telephone: (920) 583 - 3254

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: HIETPAS & HARTZEIM LLP

Title: CERTIFIED PUBLIC ACCOUNT

Office Address: HIETPAS & HARTZEIM LLP
14 NORTH MAIN STREET
MAYVILLE, WI 53048

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR TIM J. GUTJAHR

Title: UTILITY OPERATOR

Office Address:
W3003 CTY Y
LOMIRA, WI 53048

Telephone: (920) 583 - 3445

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR DAVID HOFFMAN, BOARD MEMBER
- MR DALE KLUEGER, BOARD MEMBER
- MR HARVEY J. SIMON, CHAIRMAN

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	31,893	32,548	1
Operating Expenses:			
Operation and Maintenance Expense (401)	16,051	12,309	2
Depreciation Expense (403)	11,058	11,035	3
Amortization Expense (404)	0	0	4
Taxes (408)	253	226	5
Total Operating Expenses	27,362	23,570	
Net Operating Income	4,531	8,978	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,531	8,978	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,740	1,874	9
Miscellaneous Nonoperating Income (421)	0	1	10
Total Other Income	1,740	1,875	
Total Income	6,271	10,853	
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	6,271	10,853	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,236	5,496	13
Amortization of Debt Discount and Expense (428)	31	32	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	5,267	5,528	
Net Income	1,004	5,325	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(47,419)	(54,390)	19
Balance Transferred from Income (433)	1,004	5,325	20
Miscellaneous Credits to Surplus (434)	0	1,646	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)	(46,415)	(47,419)	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	1,740	4
Total (Acct. 419):	1,740	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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	31,893	0	0	0	31,893	1
Less: interdepartmental sales	0	0	0	0	0	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	31,893	0	0	0	31,893	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	553,402	553,295	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	211,412	200,354	2
Net Utility Plant	341,990	352,941	
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)	15,993	15,367	7
Total Other Property and Investments	15,993	15,367	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	76,557	79,796	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,648	5,000	11
Other Accounts Receivable (143)	500	1,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	25,383	13,877	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,098	995	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	109,186	100,668	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	505	536	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	505	536	
Total Assets and Other Debits	467,674	469,512	

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)	5,000	5,000	21
Appropriated Earned Surplus (215)	14,086	14,086	22
Unappropriated Earned Surplus (216)	(46,415)	(47,419)	23
Total Proprietary Capital	(27,329)	(28,333)	
LONG-TERM DEBT			
Bonds (221)	85,000	88,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	13,561	15,259	26
Total Long-Term Debt	98,561	103,259	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	245	240	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	193	31
Interest Accrued (237)	2,646	602	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	2,891	1,035	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	393,551	393,551	38
Total Liabilities and Other Credits	467,674	469,512	

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)	553,402	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	553,402	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	211,412	0	0	0	9
Total Accumulated Provision	211,412	0	0	0	
Net Utility Plant	341,990	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	200,354				200,354	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,058				11,058	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
	0				0	12
Total credits	11,058	0	0	0	11,058	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	211,412	0	0	0	211,412	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant		0	0	0	1
Other (specify):					
NONE		0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)		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		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 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	0	0

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED BOND DISCOUNT	536	31	505	1
Total			505	
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	5,000	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>5,000</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)	
FMHA MORGAGE REVENUE BONDS	09/22/1976	08/01/2016	5.00%	85,000	1
Total Bonds (Account 221):				85,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE OF WISCONSIN	04/21/1987	03/15/2007	6.00%	13,561	1
Total for Account 224				13,561	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	193	1
Accruals:		
Charged water department expense	253	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>253</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	407	7
PSC Remainder Assessment	39	8
Other (explain):		
NONE		9
Total payments and other debits	<u>446</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1976 FMHA REVENUE BOND	(183)	4,331	2,200	1,948	1
Subtotal	(183)	4,331	2,200	1,948	
Advances from Municipality (223)					
NONE		0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1987 STATE OF WISCONSIN	785	905	992	698	3
Subtotal	785	905	992	698	
Notes Payable (231)					
NONE		0	0	0	4
Subtotal	0	0	0	0	
Total	602	5,236	3,192	2,646	

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	393,551					393,551	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	393,551	0	0	0	0	393,551	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	319,000	0	0	0	0	319,000	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):		
WATER DEPRECIATON FUND	15,993	3
Total (Acct. 125):	15,993	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,648	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	5,648	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
SPECIAL ASSEMENTS RECEIVABLE	500	11
Total (Acct. 143):	500	
Receivables from Municipality (145):		
DUE FROM SEWER DEPT. & DUE FROM TOWN - FIRE PROTECTION	25,383	12
Total (Acct. 145):	25,383	
Prepayments (165):		
PREPAID PROPERTY & LIABILITY INSURANCE	1,098	13
Total (Acct. 165):	1,098	
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)	
<hr/>		
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	
<hr/>		

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	553,348	0	0	0	553,348	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	205,883	0	0	0	205,883	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	393,551	0	0	0	393,551	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	(46,086)	0	0	0	(46,086)	
Net Operating Income	4,531	0	0	0	4,531	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	5,000	1
Appropriated Earned Surplus	14,086	2
Unappropriated Earned Surplus	(46,917)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(27,831)	
Net Income		
Net Income	1,004	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

September 25, 2000

Mr. Harvey J. Simon, Chairman
Leroy Sanitary District No. 1
W3022 County Road Y
Lomira, WI 53048-9400

1999 Analytical Review DWCCA-3125-PJL

Dear Mr. Simon:

Thank you for your response to our letter of August 31, 2000, concerning the analytical review of your 1999 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review.

After entering the numbers provided in your letter for the Water Utility Plant In Service schedule on page W-8, the balance sheet is out of balance by \$553,402, which is the amount provided to the PSC for the end of year total utility plant in service. Please provide all necessary annual report corrections to properly balance the balance sheet.

If you have any questions, please feel free to contact me at (608) 267-9198. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 AR response letters\3125.doc

On 2/5/01 I left a message on Harvey Simons's machine at work (6-8134) reminding him that they need to balance '99 report before starting the 2000 and that they should provide us with those balancing adjustments. PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 2000

Mr. Harvey J. Simon, Chairman
Leroy Sanitary District No. 1
W3022 County Road Y
Lomira, WI 53048-9400

1999 Analytical Review DWCCA-3125-PJL

Dear Mr. Simon:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the Listing Of Edit Check Results, a schedule note explanation is required if there are no meters reported as tested during the year in column (g) of page W-17. Please provide that information.
2. During our review, we noted that both the Water Utility Plant in Service schedule on page W-8 and the Water Mains schedule on page W-15 were not completed. Please provide completed copies of those schedules.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 650, Repairs of Water Plant when compared to the 1998 report.
4. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$500 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3125.doc

RESPONSE RECEIVED 9/22/00.

#1, meter testing is a low priority because customers are billed based on number of occupants.

#2, info provided, balance sheet now out of balance. (will write, see letter in footnotes to Commission/Committee page)

#3, they re-roofed & re-sided & replaced doors on pumphouse for \$2,935. Costs were expensed per advice from Kathy Butzlaff.

#4, noted.

I spoke with Harvey Simon at work (266-8134) on 2/21/01, told him report doesn't balance and they will have to deal with that before doing the 2000 annual report. PJL

Received letter from Harvey Simon on 2/26/00 including handwritten copies of proper balance sheet. Upon investigation I found that in the original report 553,402 was entered in error on line 2 column (b) of page F-6, therefore doubling the total utility plant. F-6 corrected, report now balances.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	31,863	1
Total Sales of Water	31,863	
Other Operating Revenues		
Forfeited Discounts (470)	30	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	30	
Total Operating Revenues	31,893	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,052	5
General Operating Expenses (680-690)	6,999	6
Total Operation and Maintenance Expenses	16,051	
Other Operating Expenses		
Depreciation Expense (403)	11,058	7
Amortization Expense (404)	0	8
Taxes (408)	253	9
Total Other Operating Expenses	11,311	
Total Operating Expenses	27,362	
NET OPERATING INCOME	4,531	

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	6	160	309	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	6	160	309	
Metered Sales to General Customers (461)				
Residential	102	8,139	17,756	4
Commercial	8	459	2,654	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	110	8,598	20,410	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		11,144	8
Other Sales to Public Authorities (464)	0	0	0	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	117	8,758	31,863	

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	0	0	0 1
Total		0	0

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)	11,144	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)	11,144	
Forfeited Discounts (470):		
Customer late payment charges	30	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	30	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE	0	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)	1,303	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,789	3
Chemicals (630)	0	4
Supplies and Expenses (640)	454	5
Repairs of Water Plant (650)	4,506	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	9,052	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,435	8
Office Supplies and Expenses (681)	856	9
Outside Services Employed (682)	1,375	10
Insurance Expense (684)	2,658	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	675	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	6,999	
Total Operation and Maintenance Expenses	16,051	

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		214 3
PSC Remainder Assessment		39 4
Other (specify): NONE		0 5
Total tax expense		<u>253</u>

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	586	0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	586	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)		0	4
Structures and Improvements (311)		0	5
Collecting and Impounding Reservoirs (312)		0	6
Lake, River and Other Intakes (313)		0	7
Wells and Springs (314)	52,018	0	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	52,018	0	
PUMPING PLANT			
Land and Land Rights (320)	423	0	12
Structures and Improvements (321)	40,343	0	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)		0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)	76,061	0	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)		0	20
Total Pumping Plant	116,827	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)		0	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)	1,831	0	23
Total Water Treatment Plant	1,831	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			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)			586	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	586	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			52,018	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	52,018	
PUMPING PLANT				
Land and Land Rights (320)	0		423	12
Structures and Improvements (321)	0		40,343	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		76,061	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	116,827	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0		0	21
Structures and Improvements (331)	0		0	22
Water Treatment Equipment (332)	0		1,831	23
Total Water Treatment Plant	0	0	1,831	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	108,867		26
Transmission and Distribution Mains (343)	210,353		27
Fire Mains (344)			28
Services (345)	32,010		29
Meters (346)	8,702		30
Hydrants (348)	22,012		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	381,944	0	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	89	107	35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	89	107	
Total utility plant in service directly assignable	553,295	107	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	553,295	107	

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)			108,867 26
Transmission and Distribution Mains (343)			210,353 27
Fire Mains (344)			0 28
Services (345)			32,010 29
Meters (346)			8,702 30
Hydrants (348)			22,012 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	381,944
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			196 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	196
Total utility plant in service directly assignable	0	0	553,402
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	553,402

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			883	883	1
February			723	723	2
March			850	850	3
April			866	866	4
May			986	986	5
June			973	973	6
July			1,062	1,062	7
August			1,020	1,020	8
September			950	950	9
October			854	854	10
November			825	825	11
December			972	972	12
Total for year	0	0	10,964	10,964	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				10,964	16
Less: Water sold				8,758	17
Losses and unaccounted for				2,206	18
Percent unaccounted for to the nearest whole percent (%)				20%	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				117	21
Date of maximum: 12/21/1999					22
Cause of maximum:					23
major tavern and resteraunt fire					
Minimum gallons pumped by all methods in any one day during reporting year				12	24
Date of minimum: 12/8/1999					25
Total KWH used for pumping for the year				32,905	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)	
WELL #1	1	1,099	12	120	Yes	1

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			1
Location	3003 CTY Y LOMIRA			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	BRYON JACKSON			5
Year Installed	1977			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	200			8
Pump Motor or Standby Engine Mfr	BRYON JACKSON			9 10
Year Installed	1977			11
Type	OTHER			12
Horsepower	1			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 23
Year Installed				24
Type				25
Horsepower				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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1977		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	10,642	0	0	0	10,642
P	D	12.000	80				80
Total Within Municipality			10,722	0	0	0	10,722
Total Utility			10,722	0	0	0	10,722

1
2

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)	1
M	1.000	112		0	0	112	0	
Total Utility		112	0	0	0	112	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	15	0	0	0	15	0	1
0.625	95	0	0	0	95	0	2
0.750	6	0	0	0	6	0	3
Total:	116	0	0	0	116	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	15	0	0	0	0	0	15	1
0.625	89	0	0	0	0	6	95	2
0.750	1	3	0	2	0	0	6	3
Total:	105	3	0	2	0	6	116	

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	0	0	0	1
Within Municipality	26	0	0	0	26	2
Total Fire Hydrants	26	0	0	0	26	
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:	26
Number of distribution system valves end of year:	26
Number of distribution valves operated during year:	8

WATER OPERATING SECTION FOOTNOTES

NONE