



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WABENO SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 4
WABENO, WI 54566

For the Year Ended: DECEMBER 31, 2000

**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: P.O. BOX 4
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:

P.O. BOX 4
WABENO, WI 54566

Telephone: (715) 473 - 2905

Fax Number: (715) 473 - 2026

E-mail Address:

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

Name: WAYNE G LINK CPA

Title: CPA

Office Address: WAYNE LINK CPA, S,C,

P.O. BOX 249
CRANDON, WI 54520

Telephone: (715) 478 - 3250

Fax Number: (715) 478 - 3260

E-mail Address: linkcpa@newnorth.net

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

Name: DUANE SCHREIBER JR

Title: CHAIRMAN

Office Address:

P.O. BOX 4
WABENO, WI 54566

Telephone: (715) 473 - 2905

Fax Number: (715) 473 - 2026

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: JOHN TALLIER

Title: SUPERINTENDENT

Office Address:

P.O. BOX 4
WABENO, WI 54520

Telephone: () -

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- BERNARD MILLER, COMMISSIONER
- HERBERT MILLER, COMMISSIONER
- DUANE SCHREIBER, JR, COMMISSIONER

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. § 66.0819 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)	109,378	84,764	1
Operating Expenses:			
Operation and Maintenance Expense (401)	61,252	61,084	2
Depreciation Expense (403)	18,550	17,643	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,512	2,280	5
Total Operating Expenses	82,314	81,007	
Net Operating Income	27,064	3,757	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	27,064	3,757	
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)	3,705	3,922	9
Miscellaneous Nonoperating Income (421)	(4,035)	(5,135)	10
Total Other Income	(330)	(1,213)	
Total Income	26,734	2,544	
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	26,734	2,544	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,437	34,353	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	37,437	34,353	
Net Income	(10,703)	(31,809)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(37,331)	(2,736)	19
Balance Transferred from Income (433)	(10,703)	(31,809)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	2,786	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)	(48,034)	(37,331)	

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	3,705	4
Total (Acct. 419):	3,705	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPT INCOME (LOSS)	(4,035)	5
Total (Acct. 421):	(4,035)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				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	109,378	0	0	0	109,378	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	109,378	0	0	0	109,378	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,074,149	1,065,724	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	286,322	266,830	2
Net Utility Plant	787,827	798,894	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,487,087	1,467,982	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	400,277	378,197	4
Net Nonutility Property	1,086,810	1,089,785	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,400	1,400	6
Special Funds (125)	51,637	49,916	7
Total Other Property and Investments	1,139,847	1,141,101	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,684	1,146	8
Temporary Cash Investments (132)	7,622	12,213	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,930	20,034	11
Other Accounts Receivable (143)	17,120	16,367	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	33,091	31,868	14
Materials and Supplies (150)	1,552	1,381	15
Prepayments (165)	1,557	1,050	16
Other Current and Accrued Assets (170)	152	106	17
Total Current and Accrued Assets	83,708	84,165	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	27,360	36,480	20
Total Deferred Debits	27,360	36,480	
Total Assets and Other Debits	2,038,742	2,060,640	

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)	(48,034)	(37,331)	23
Total Proprietary Capital	(48,034)	(37,331)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	558,170	590,008	26
Total Long-Term Debt	558,170	590,008	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	141	645	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	428	1,199	31
Interest Accrued (237)	27,081	27,926	32
Other Current and Accrued Liabilities (238)	855		33
Total Current and Accrued Liabilities	28,505	29,770	
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)	1,500,101	1,478,193	38
Total Liabilities and Other Credits	2,038,742	2,060,640	

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)	1,069,517	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)	4,632				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,074,149	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	286,322	0	0	0	9
Total Accumulated Provision	286,322	0	0	0	
Net Utility Plant	787,827	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	266,830				266,830	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,550				18,550	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	942				942	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,492	0	0	0	19,492	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	286,322	0	0	0	286,322	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	1,467,982	19,105		1,487,087	1
Other (specify):					
CONSTRUCTION IN PROGRESS	0			0	2
Total Nonutility Property (121)	1,467,982	19,105	0	1,487,087	
Less accum. prov. depr. & amort. (122)	378,197	22,080		400,277	3
Net Nonutility Property	1,089,785	(2,975)	0	1,086,810	

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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	1,278	1,136 2
Sewer utility	274	245 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	1,552	1,381

**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>0</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%	90,693	1
TIMBERWOOD BANK	09/13/1999	08/25/2001	6.25%	13,500	2
LAONA STATE BANK	09/01/1999	09/01/2009	5.25%	453,977	3
Total for Account 224				558,170	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,199	1
Accruals:		
Charged water department expense	2,511	2
Charged electric department expense		3
Charged sewer department expense	2,363	4
Other (explain):		
NONE		5
Total Accruals and other credits	4,874	
Taxes paid during year:		
County, state and local taxes	5,497	6
Social Security taxes		7
PSC Remainder Assessment	148	8
Other (explain):		
NONE		9
Total payments and other debits	5,645	
Balance end of year	428	

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	26,325	30,888	31,677	25,536	3
LAONA STATE BANK	1,247	4,945	5,001	1,191	4
TIMBERWOOD BANK	354	1,604	1,604	354	5
Subtotal	27,926	37,437	38,282	27,081	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	27,926	37,437	38,282	27,081	

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	551,572	0	0	926,621	0	1,478,193	1
Add credits during year:							
For Services	666			13,742		14,408	2
For Mains						0	3
Other (specify):							
DNR GRANT TRUMP LAKE	7,500					7,500	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	559,738	0	0	940,363	0	1,500,101	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	1,400	2
Total (Acct. 124):	1,400	
Special Funds (125):		
SPECIAL REDEMPTION FUND	5,279	3
DEPRECIATION RESERVE	46,358	4
SEWER PROJECT	0	5
Total (Acct. 125):	51,637	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,930	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	20,930	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	17,120	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	17,120	
Receivables from Municipality (145):		
RECEIVABLES TURNED OVER TO TAX ROLL	9,299	14
TAX LEVY FOR PAINTING WATER TOWER	14,344	15
SPECIAL ASSESSMENTS RECEIVABLE	9,448	16
Total (Acct. 145):	33,091	
Prepayments (165):		
PREPAID INSURANCE	1,557	17
Total (Acct. 165):	1,557	

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		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TANK PAINTING PSC AUTHORIZED 06/11/1999	27,360	19
Total (Acct. 183):	27,360	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		21
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	1,067,620	0	0	0	1,067,620	1
Materials and Supplies	1,207	0	0	0	1,207	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	276,576	0	0	0	276,576	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	555,655	0	0	0	555,655	6
Other (specify):						
NONE					0	7
Average Net Rate Base	236,596	0	0	0	236,596	
Net Operating Income	27,064	0	0	0	27,064	8
Net Operating Income as a percent of Average Net Rate Base						
	11.44%	N/A	N/A	N/A	11.44%	

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	(42,682)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(42,682)	
Net Income		
Net Income	(10,703)	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 - Commission/Committee (Page iv)

January 22, 2002

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

2000 Analytical Review DWCCA-6160-PJL

Dear Ms. Hogan:

Thank you for your response to our letter of October 18, 2001, concerning the analytical review of your 2000 annual report. Your answer has 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 need further clarification before we can complete this analytical review. The item is numbered from our previous letter.

5. Please use column (e) of the meters schedule in the utility's 2001 annual report to adjust for the meters which were added but not recorded in the 2000 report. We also noted that there were no retirements reported for Account 346, Meters on page W-8 for the meters which you explained were traded in. Please also adjust Account 346 in your 2001 report to account for those retirements.

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267 9198 or by e-mail at peter.leege@psc.state.wi.us

Sincerely,

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

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cc: Wayne Link CPA

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 22, 2002

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

2000 Analytical Review DWCCA-6160-PJL

Dear Ms. Hogan:

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5. Please use column (e) of the meters schedule in the utility's 2001 annual report to adjust for the meters which were added but not recorded in the 2000 report. We also noted that there were no retirements reported for Account 346, Meters on page W-8 for the meters which you explained were traded in. Please also adjust Account 346 in your 2001 report to account for those retirements.

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267 9198 or by e-mail at peter.leege@psc.state.wi.us

Sincerely,

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

October 18, 2001

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

2000 Analytical Review DWCCA-6160-PJL

Dear Ms. Hogan:

The Public Service Commission staff is in the process of completing an

FINANCIAL SECTION FOOTNOTES

analytical review of your utility's 2000 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 this 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. During our review, we noted that while there is \$608 reported as additions to Account 348, Hydrants in column (c) of page W-8, there are no hydrants reported as added during the year in the Hydrants and Distribution System Valves schedule on page W-18. Please explain.
2. As directed in the head notes of the Water Services schedule on page W-16, please explain how the service reported as added during the year was financed.
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 640, Supplies and Expenses when compared to the previous year and follow this procedure in the future.
4. During our review, we noted the percent of water losses for your water utility was 29 percent in 2000 and has been high in other recent years as well. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

5. During our review, we noted that while it is reported in the Meters schedule on page W-17 that three .625 inch meters were added during the year, there is \$2,637 reported for additions to Account 346, Meters on page W-8, for an average cost of \$879 per meter. Given that the state wide average cost is less than \$150 for this size meter, please explain why the

FINANCIAL SECTION FOOTNOTES

~~average cost is less than \$150 for this size meter, please explain why the cost for these meters was so high.~~

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 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to 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

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Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	92,736	1
Total Sales of Water	92,736	
Other Operating Revenues		
Forfeited Discounts (470)	953	2
Other Water Revenues (474)	15,689	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	16,642	
Total Operating Revenues	109,378	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	33,088	5
General Operating Expenses (680-690)	28,164	6
Total Operation and Maintenance Expenses	61,252	
Other Operating Expenses		
Depreciation Expense (403)	18,550	7
Amortization Expense (404)		8
Taxes (408)	2,512	9
Total Other Operating Expenses	21,062	
Total Operating Expenses	82,314	
NET OPERATING INCOME	27,064	

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	291	10,689	43,310	4
Commercial	54	2,374	11,807	5
Industrial	1	4	36	6
Total Metered Sales to General Customers (461)	346	13,067	55,153	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,941	8
Other Sales to Public Authorities (464)	18	1,101	7,642	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 365	 14,168	 92,736	

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)	29,941	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)	29,941	
Forfeited Discounts (470):		
Customer late payment charges	953	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	953	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	872	7
Other (specify):		
WATER TOWER LEVY	14,344	8
MISC	473	9
Total Other Water Revenues (474)	15,689	
Amortization of Construction Grants (475):		
NONE		10
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)	17,893	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,462	3
Chemicals (630)		4
Supplies and Expenses (640)	1,059	5
Repairs of Water Plant (650)	10,702	6
Transportation Expenses (660)	972	7
Total Plant Operation and Maintenance Expenses	33,088	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,002	8
Office Supplies and Expenses (681)	4,697	9
Outside Services Employed (682)	700	10
Insurance Expense (684)	3,587	11
Employees Pensions and Benefits (686)	5,978	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	200	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	28,164	
 Total Operation and Maintenance Expenses	61,252	

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		2,364	3
PSC Remainder Assessment		148	4
Other (specify): NONE			5
Total tax expense		<u>2,512</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)	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)	648,906		27
Fire Mains (344)	0		28
Services (345)	65,856	548	29
Meters (346)	30,076	2,637	30
Hydrants (348)	43,625	608	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	821,783	3,793	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	126,022		34
Office Furniture and Equipment (372)	9,184		35
Computer Equipment (372.1)	3,266		36
Transportation Equipment (373)	5,531		37
Other General Equipment (379)	1,649		38
Other Tangible Property (390)	0		39
Total General Plant	145,652	0	
Total utility plant in service directly assignable	1,065,724	3,793	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,065,724	3,793	

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)			648,906 27
Fire Mains (344)			0 28
Services (345)			66,404 29
Meters (346)			32,713 30
Hydrants (348)			44,233 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	825,576
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			126,022 34
Office Furniture and Equipment (372)			9,184 35
Computer Equipment (372.1)			3,266 36
Transportation Equipment (373)			5,531 37
Other General Equipment (379)			1,649 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	145,652
Total utility plant in service directly assignable	0	0	1,069,517
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,069,517

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,945	1,945	1
February			1,806	1,806	2
March			1,808	1,808	3
April			1,621	1,621	4
May			1,826	1,826	5
June			1,618	1,618	6
July			1,758	1,758	7
August			1,546	1,546	8
September			1,676	1,676	9
October			1,566	1,566	10
November			1,584	1,584	11
December			1,777	1,777	12
Total for year	0	0	20,531	20,531	
Less: Measured or estimated water used in main flushing and water treatment during year				60	13
Less: Other utility use				568	14
Other utility use explanation:					15
trickle credit = 411 broken main = 22					
other gallons = 135					
Water pumped into distribution system				19,903	16
Less: Water sold				14,168	17
Losses and unaccounted for				5,735	18
Percent unaccounted for to the nearest whole percent (%)				29%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
replace more meters					
Maximum gallons pumped by all methods in any one day during reporting year				11,690	21
Date of maximum: 5/5/2000					22
Cause of maximum:					23
main break					
Minimum gallons pumped by all methods in any one day during reporting year				2,000	24
Date of minimum: 5/7/2000					25
Total KWH used for pumping for the year				41,440	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
P	D	6.000	1,188	0	0	0	1,188	5
M	D	8.000	3,043	0	0	0	3,043	6
M	S	8.000	8,878	0	0	0	8,878	7
Total Within Municipality			44,897	0	0	0	44,897	
Total Utility			44,897	0	0	0	44,897	

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	318	1	0	30	349	60	1
M	1.000	12	0	0	0	12	1	2
M	1.500	6	0	0	(4)	2		3
M	2.000	3	0	0	0	3		4
Total Utility		339	1	0	26	366	61	

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	312	3	0	(14)	301	25	1
1.000	12	0	0	0	12	0	2
1.250	0	0	0	0	0	0	3
1.500	3	0	0	(1)	2	0	4
2.000	3	0	0	0	3	0	5
Total:	330	3	0	(15)	318	25	

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	259	35	0	7	0	0	301	1
1.000	0	11	1	0	0	0	12	2
1.250	0	0	0	0	0	0	0	3
1.500	0	0	0	2	0	0	2	4
2.000	0	1	0	2	0	0	3	5
Total:	259	47	1	11	0	0	318	

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	65				65	2
Total Fire Hydrants	65	0	0	0	65	
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:	65
Number of distribution system valves end of year:	107
Number of distribution valves operated during year:	13

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

A/C 640, difference from previous year was well testing at a cost of \$3,410.

PJL

Water Services (Page W-16)

To correct to actual count per records previous years were incorrect.

Per review response, service was put in by property owner.

PJL

Meters (Page W-17)

To adjust meters to actual count the count was incorrect in previous years.
