



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ST JOSEPH SANITARY DISTRICT #1

Principal Office: N1753 HESS ROAD
LA CROSSE, WI 54601

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LARRY SEBRANEK of
(Person responsible for accounts)

ST JOSEPH SANITARY DISTRICT #1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/25/1999
(Date)

TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ST JOSEPH SANITARY DISTRICT #1

Utility Address: N1753 HESS ROAD
LA CROSSE, WI 54601

When was utility organized? 9/28/1973

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY SEBRANEK

Title: TREASURER

Office Address:

N1753 HESS ROAD
LA CROSSE, WI 54601

Telephone: (608) 788 - 2450

Fax Number:

E-mail Address:

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

Name: MRS CAROL A CHRISTNOVICH

Title: SUPERVISOR CPA

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

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

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: CCHRISTNOVICH@HABCO.COM

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

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOE LEUCK
Title: SUPERINTENDENT

Office Address:
N1721 RIDGEVIEW DR
LA CROSSE, WI 54601

Telephone: (608) 788 - 0090

Fax Number:

E-mail Address:

Name of utility commission/committee: DISTRICT BOARD

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

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)	77,871	29,733	1
Operating Expenses:			
Operation and Maintenance Expense (401)	29,790	30,129	2
Depreciation Expense (403)	10,515	10,464	3
Amortization Expense (404)	0	0	4
Taxes (408)	501	499	5
Total Operating Expenses	40,806	41,092	
Net Operating Income	37,065	(11,359)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	37,065	(11,359)	
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)	1,665	1,689	9
Miscellaneous Nonoperating Income (421)	0	15,293	10
Total Other Income	1,665	16,982	
Total Income	38,730	5,623	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	1,629	0	12
Total Miscellaneous Income Deductions	1,629	0	
Income Before Interest Charges	37,101	5,623	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,321	12,817	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	11,321	12,817	
Net Income	25,780	(7,194)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(255,143)	(247,949)	19
Balance Transferred from Income (433)	25,780	(7,194)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(229,363)	(255,143)	

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		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
First National Bank	1,263	4
Developer Interest	328	5
Miscellaneous Interest	74	6
Total (Acct. 419):	1,665	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
Nonregulated Sewer Loss	1,629	9
Total (Acct. 426):	1,629	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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)	65,497				65,497	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	65,497				65,497	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	65,497	0	0	0	65,497	
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	77,871	0	0	0	77,871	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	77,871	0	0	0	77,871	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	472,571	465,765	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	189,072	178,688	2
Net Utility Plant	283,499	287,077	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	564,008	559,705	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	150,329	142,886	4
Net Nonutility Property	413,679	416,819	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	20,169	19,127	7
Total Other Property and Investments	433,848	435,946	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,603	12,245	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,169	2,976	11
Other Accounts Receivable (143)	6,254	15,528	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,720	1,380	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	475	495	17
Total Current and Accrued Assets	27,221	32,624	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	744,568	755,647	

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)	(229,363)	(255,143)	23
Total Proprietary Capital	(229,363)	(255,143)	
LONG-TERM DEBT			
Bonds (221)	137,000	143,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	67,964	96,985	26
Total Long-Term Debt	204,964	239,985	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,884	10,009	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,192	3,905	32
Other Current and Accrued Liabilities (238)	1,581	1,581	33
Total Current and Accrued Liabilities	10,657	15,495	
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)	758,310	755,310	38
Total Liabilities and Other Credits	744,568	755,647	

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)	469,483	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)	3,088				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	472,571	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	189,072	0	0	0	9
Total Accumulated Provision	189,072	0	0	0	
Net Utility Plant	283,499	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	178,688				178,688	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,515				10,515	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	422				422	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,937	0	0	0	10,937	13
Debits during year						14
Book cost of plant retired	553				553	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	553	0	0	0	553	19
Balance End of Year	189,072	0	0	0	189,072	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.39%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	559,705	5,737	1,434	564,008	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	559,705	5,737	1,434	564,008	
Less accum. prov. depr. & amort. (122)	142,886	8,877	1,434	150,329	3
Net Nonutility Property	416,819	(3,140)	0	413,679	

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

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

MATERIALS AND SUPPLIES

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

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

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GMAC Commercial Mortgage-Water	10/01/1978	10/01/2015	5.00%	66,000	1
GMAC Commercial Mortgage-Sewer	10/01/1978	10/01/2015	5.00%	71,000	2
Total Bonds (Account 221):				137,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
FIRST NATIONAL BANK BANGOR (1997)	10/01/1997	02/01/1999	5.50%	8,000	1
FIRST NATIONAL BANK BANGOR(1996)	02/01/1996	02/01/1999	5.75%	59,964	2
Total for Account 224				67,964	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	501	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>501</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	462	7
PSC Remainder Assessment	39	8
Other (explain):		
NONE		9
Total payments and other debits	<u>501</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GMAC Commercial Mortgage Bonds	1,788	7,074	7,150	1,712	1
Subtotal	1,788	7,074	7,150	1,712	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
First National Bank Bangor	2,117	4,247	4,884	1,480	3
Subtotal	2,117	4,247	4,884	1,480	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,905	11,321	12,034	3,192	

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	354,214	0	0	401,096	0	755,310	1
Add credits during year:							
For Services	1,500			1,500		3,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	355,714	0	0	402,596	0	758,310	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Redemption Funds	20,169	3
Total (Acct. 125):	20,169	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,169	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,169	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	6,254	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	6,254	
Receivables from Municipality (145):		
Town of Greenfield	7,720	12
Total (Acct. 145):	7,720	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0
<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	467,624	0	0	0	467,624	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	183,880	0	0	0	183,880	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	354,964	0	0	0	354,964	6	
Other (specify):						0	7
Average Net Rate Base	(71,220)	0	0	0	(71,220)		
Net Operating Income	37,065	0	0	0	37,065	8	
Net Operating Income as a percent of Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(242,253)	3
Other (Specify):		4
Total Average Proprietary Capital	<u>(242,253)</u>	
Net Income		
Net Income	25,780	5
Percent Return on Proprietary Capital	<u><u>N/A</u></u>	

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.

Increased rate change went into effect 2/1/98.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Preliminary work was started in 1998 on the construction of a new water tower.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

From Peter Feneht, 11/16/99: "I got a call from Joe Looock, operator at this water system. His number is (608) 788 - 0090. He left me message that they hired Leak Locators from Platteville and found several leaks, some of which were large. They found some loose mechanical joints on their mains, and two leaking curb stops. At one of these, the customer reported their sump pump was running continuously, presumably from the leaking utility water reaching the foundation drain system. Joe said they would be watching their pumping amounts and they would continue to monitor the situation. Nice to see a place like this take action and get some positive results!

I returned his call; left a message for him that we appreciated getting his message and that we would file the information with our annual report notes."

October 14, 1999

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

1998 Analytical Review DWCCA-5240-ELE

Dear Mr. Sebranek:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

During our review, we noted that the utility's water loss reported on page W-10 is still very high. Wis. Admin. Code § PSC 185.85 dictates that losses shall be no greater than 25% for a Class D utility system. We recommend that an investigation of leaks be performed for the entire St. Joseph Sanitary District system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. One avenue of assistance for this problem that you may want to consider is the Rural Water Association of Stevens Point. You do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You may also call Peter Feneht of our staff at (608) 266-5614 with any questions you may have on this subject. Your water loss will be reviewed again in 1999.

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

Sincerely,

Elaine Engelke
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 14, 1999 letters e.doc

cc: Mr. Charles Schams, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	76,590	1
Total Sales of Water	76,590	
Other Operating Revenues		
Forfeited Discounts (470)	734	2
Other Water Revenues (474)	547	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,281	
Total Operating Revenues	77,871	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	24,668	5
General Operating Expenses (680-690)	5,122	6
Total Operation and Maintenance Expenses	29,790	
Other Operating Expenses		
Depreciation Expense (403)	10,515	7
Amortization Expense (404)		8
Taxes (408)	501	9
Total Other Operating Expenses	11,016	
Total Operating Expenses	40,806	
NET OPERATING INCOME	37,065	

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	114	5,993	35,148	4
Commercial	9	4,531	14,654	5
Industrial				6
Total Metered Sales to General Customers (461)	123	10,524	49,802	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		26,192	8
Other Sales to Public Authorities (464)	3	56	596	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	127	10,580	76,590	

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)	26,192	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)	26,192	
Forfeited Discounts (470):		
Customer late payment charges	734	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	734	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	389	7
Other (specify):		
Miscellaneous	158	8
Total Other Water Revenues (474)	547	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,195	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,266	3
Chemicals (630)	2,668	4
Supplies and Expenses (640)	2,274	5
Repairs of Water Plant (650)	7,265	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	24,668	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,050	8
Office Supplies and Expenses (681)	836	9
Outside Services Employed (682)	1,951	10
Insurance Expense (684)	796	11
Employees Pensions and Benefits (686)	251	12
Regulatory Commission Expenses (688)	238	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,122	
 Total Operation and Maintenance Expenses	 29,790	

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		462 3
PSC Remainder Assessment		39 4
Other (specify): NONE		5
Total tax expense		<u>501</u>

WATER UTILITY PLANT IN SERVICE

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

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

WATER UTILITY PLANT IN SERVICE (cont.)

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

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	8,818		26
Transmission and Distribution Mains (343)	140,571		27
Fire Mains (344)	0		28
Services (345)	34,144	756	29
Meters (346)	15,776	2,558	30
Hydrants (348)	15,553	957	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	215,112	4,271	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,075		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,005		38
Other Tangible Property (390)	0		39
Total General Plant	2,080	0	
Total utility plant in service directly assignable	465,765	4,271	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	465,765	4,271	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			8,818 26
Transmission and Distribution Mains (343)			140,571 27
Fire Mains (344)			0 28
Services (345)			34,900 29
Meters (346)	553		17,781 30
Hydrants (348)			16,510 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	553	0	218,830
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,075 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,005 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,080
Total utility plant in service directly assignable	553	0	469,483
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	553	0	469,483

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,203	2,203	1
February			2,319	2,319	2
March			2,351	2,351	3
April			1,522	1,522	4
May			1,642	1,642	5
June			1,337	1,337	6
July			1,467	1,467	7
August			1,330	1,330	8
September			1,246	1,246	9
October			1,266	1,266	10
November			1,488	1,488	11
December			1,473	1,473	12
Total for year	0	0	19,644	19,644	
Less: Measured or estimated water used in main flushing and water treatment during year				140	13
Less: Other utility use				3,489	14
Other utility use explanation:					15
Water used at sewer plant - 75,000					
Water lost to main breaks and cleaning reservoirs - 3,385,000					
Fire-Town of Washington - 29,000					
Water pumped into distribution system				16,015	16
Less: Water sold				10,580	17
Losses and unaccounted for				5,435	18
Percent unaccounted for to the nearest whole percent (%)				34%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Possibly slow leak. Superintendent is trying to convince board to hire a leak locator service in 1999.					
Maximum gallons pumped by all methods in any one day during reporting year				160,000	21
Date of maximum: 2/23/1998					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				33,000	24
Date of minimum: 6/11/1998					25
Total KWH used for pumping for the year				105,497	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RIDGEVIEW	#3	320	6	30,000	Yes	1
CTY HWY M	#4	803	12	360,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#3	#4	1
Location	RIDGEVIEW	CTY HWY M	2
Purpose	B	P	3
Destination	R	D	4
Pump Manufacturer	GOULD	LAYNE N.WEST	5
Year Installed	1994	1977	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	25	250	8
Pump Motor or Standby Engine Mfr	GOULD	WESTING HOUSE	9
Year Installed	1994	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	6	7	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	VILLA TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1958	1952	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	500	6
Total capacity in gallons	50,000	30,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0300	0.3600	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

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

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	97	1	0	0	98		1
M	1.000	23	0	0	0	23	6	2
M	1.750	1	0	0	0	1		3
Total Utility		121	1	0	0	122	6	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	149	25	25	0	149	0	1
1.000	7	0	0	0	7	0	2
1.500	2	0	0	0	2	0	3
1.750	2	0	0	0	2	0	4
2.000	1	0	0	0	1	0	5
3.000	1	1	1	0	1	0	6
4.000	1	0	0	0	1	0	7
Total:	163	26	26	0	163	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	114	4	0	3	0	28	149	1
1.000	0	3	0	0	0	4	7	2
1.500	0	1	0	0	0	1	2	3
1.750	0	0	0	0	0	2	2	4
2.000	0	0	0	0	0	1	1	5
3.000	0	1	0	0	0	0	1	6
4.000	0	0	0	0	1	0	1	7
Total:	114	9	0	3	1	36	163	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	23				23	2
Total Fire Hydrants	23	0	0	0	23	
Flushing Hydrants						
	0	1			1	3
Total Flushing Hydrants	0	1	0	0	1	

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

Number of hydrants operated during year:	23
Number of distribution system valves end of year:	29
Number of distribution valves operated during year:	22

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 was higher last year due to an expense to clean the water reservoirs.

Water Services (Page W-16)

Customer financed new service

Meters (Page W-17)

No meters were tested during the year because the Sanitary District is on a replacement program. Instead of testing the meters, new ones are purchased.
