



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SHAWANO LAKE SANITARY DISTRICT 1

Principal Office: N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHAWANO LAKE SANITARY DISTRICT 1

Utility Address: N4802 RIVERBEND ROAD

P.O. BOX 452

SHAWANO, WI 54166

When was utility organized? 9/25/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JERRY WEISNIGHT

Title: ADMINISTRATIVE MANAGER

Office Address:

P.O. BOX 452

SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

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

Name: KERBER, ROSE & ASSOCIATES, S.C.

Title:

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET

SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address:

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

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

Name: KERBER, ROSE & ASSOCIATES, S.C.

Title:

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET

SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address:

Date of most recent audit report: 1/28/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DIANE SCHULTZ

Title: ADMINISTRATIVE ASSISTANT

Office Address:

N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

Name: JERRY WEISNICHT

Title: ADMINISTRATIVE MANAGER

Office Address:

N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

Name of utility commission/committee: SHAWANO LAKE SANITARY DISTRICT 1

Names of members of utility commission/committee:

HOWARD GLEISNER
JOHN POELS
MICHAEL SCHULER

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? YES

Date of Ordinance: 9/25/1967

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)	329,426	318,043	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	196,253	255,348	2
Depreciation Expense (403)	83,680	64,139	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	7,704	6,987	5
Total Operating Expenses	287,637	326,474	
Net Operating Income	41,789	(8,431)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	41,789	(8,431)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,486	4,937	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	199,903	183,680	10
Miscellaneous Nonoperating Income (421)	(61,466)	(48,327)	11
Total Other Income	140,923	140,290	
Total Income	182,712	131,859	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	182,712	131,859	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	147,520	156,724	14
Amortization of Debt Discount and Expense (428)	3,581	3,581	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	151,101	160,305	
Net Income	31,611	(28,446)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	182,613	211,059	20
Balance Transferred from Income (433)	31,611	(28,446)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	214,224	182,613	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Income on Investments & Special Assessments	199,903	5
Total (Acct. 419):	199,903	
Miscellaneous Nonoperating Income (421):		
Net Operating Loss - Sewer - Non-regulated	(61,466)	6
Total (Acct. 421):	(61,466)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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)	2,486				2,486	1
Costs & 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)	2,486	0	0	0	2,486	

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	329,426	0	0	0	329,426	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	329,426	0	0	0	329,426	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	96,969		96,969	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	323,026		323,026	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	419,995	0	419,995	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,896,995	4,860,384	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,187,792	1,104,578	2
Net Utility Plant	3,709,203	3,755,806	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,557,289	13,269,146	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,048,265	4,758,633	4
Net Nonutility Property	8,509,024	8,510,513	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,115,476	2,164,547	7
Total Other Property and Investments	10,624,500	10,675,060	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	160,384	230,341	8
Temporary Cash Investments (132)	1,357,868	1,181,129	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	72,818	74,802	11
Other Accounts Receivable (143)	141,352	144,043	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	28,786	40,768	14
Materials and Supplies (150)	37,489	34,335	15
Prepayments (165)	13,232	14,360	16
Other Current and Accrued Assets (170)	25,666	23,458	17
Total Current and Accrued Assets	1,837,595	1,743,236	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	46,255	49,836	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	46,255	49,836	
Total Assets and Other Debits	16,217,553	16,223,938	

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)	1,184,560	1,184,560	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	214,224	182,613	23
Total Proprietary Capital	1,398,784	1,367,173	
LONG-TERM DEBT			
Bonds (221)	1,865,000	1,985,400	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,241,874	1,371,821	26
Total Long-Term Debt	3,106,874	3,357,221	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	197,979	19,792	28
Payables to Municipality (233)	28,115	41,745	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	24,619	30,205	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	250,713	91,742	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	11,461,182	11,407,802	41
Total Liabilities and Other Credits	16,217,553	16,223,938	

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 (101)	4,896,995	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,896,995	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,187,792	0	0	0	10
Total Accumulated Provision	1,187,792	0	0	0	
Net Utility Plant	3,709,203	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	1,104,578				1,104,578	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	83,680				83,680	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,153				4,153	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	87,833	0	0	0	87,833	13
Debits during year						14
Book cost of plant retired	4,619				4,619	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,619	0	0	0	4,619	19
Balance End of Year	1,187,792	0	0	0	1,187,792	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	13,269,146	288,643	500	13,557,289	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	13,269,146	288,643	500	13,557,289	
Less accum. prov. depr. & amort. (122)	4,758,633	290,132	500	5,048,265	3
Net Nonutility Property	8,510,513	(1,489)	0	8,509,024	

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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	15,131	13,479
Sewer utility	22,358	20,856
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	37,489	34,335

**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)				
Mortgage Revenue Bond 1996	3,581	428	46,255	1
Total			<u><u>46,255</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	1,184,560	1
Changes during year (explain):		2
Balance end of year	<u><u>1,184,560</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS 1996	03/01/1996	12/01/2011	4.58%	1,865,000	1
Total Bonds (Account 221):				1,865,000	

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)					
CITIZENS BANK - W & S EXTENSION	02/10/1997	05/01/2007	5.35%	135,884	1
DNR CLEAN WATER LOAN FUND	01/01/1992	12/01/2011	3.86%	967,773	2
STATE TRUST FUND LOAN	01/01/1991	03/15/2002	5.75%	96,358	3
CITIZENS BANK - SEWER EXTENSION	05/01/1996	05/01/2001	6.00%	41,859	4
Total for Account 224				<u>1,241,874</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,704	2
Charged electric department expense		3
Charged sewer department expense	23,599	4
Other (explain):		
NONE		5
Total Accruals and other credits	31,303	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	30,704	7
PSC Remainder Assessment	599	8
Other (explain):		
NONE		9
Total payments and other debits	31,303	
Balance end of year	0	

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)					
MORTGAGE REVENUE BOND	7,765	92,796	93,175	7,386	1
Subtotal	7,765	92,796	93,175	7,386	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	797	210	1,007	0	3
ST TRUST FUND LOAN	5,686	5,857	7,126	4,417	4
DNR CLEAN WATER LOAN FUND	6,549	38,056	38,418	6,187	5
CITIZENS BANK BROWNS	2,238	2,859	3,395	1,702	6
CITIZENS BANK BEELERS	7,170	7,742	9,985	4,927	7
Subtotal	22,440	54,724	59,931	17,233	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	30,205	147,520	153,106	24,619	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,893,894	0	0	8,513,908	0	11,407,802	1
Add credits during year:							
For Services	17,450					17,450	2
For Mains	16,280			18,750		35,030	3
Other (specify):							
HYDRANTS	900					900	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,928,524	0	0	8,532,658	0	11,461,182	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	850,000			5,000,525		5,850,525	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):		
Mortgage Revenue Reserve Fund	200,000	3
Mortgage Revenue Depreciation Fund	230,000	4
Plant Replacement Fund	907,896	5
Interceptor Fund	42,664	6
Special Assessments Receivable	164,131	7
Special Maintenance Fund	226,661	8
Debt Service Fund - Clean Water Fund Loan	245,876	9
Replacement Fund	2,468	10
Water Tower Painting Fund	82,223	11
Brown's Sewer Extension Fund	9,102	12
Beeler's Acres Water and Sewer Extension	4,455	13
Total (Acct. 125):	2,115,476	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	72,818	15
Electric		16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	72,818	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	141,352	19
Merchandising, jobbing and contract work		20
Other (specify):		
NONE		21
Total (Acct. 143):	141,352	
Receivables from Municipality (145):		
Services for 1998 Sewage Treatment	27,170	22
Maintenance Charges	888	23

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)	
Receivables from Municipality (145):		
Leachate Charges	728	24
Total (Acct. 145):	28,786	
Prepayments (165):		
Prepaid Insurance	13,232	25
Total (Acct. 165):	13,232	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		27
Total (Acct. 183):	0	
Payables to Municipality (233):		
1998 Treatment Refunds Payable	28,115	28
Total (Acct. 233):	28,115	
Other Deferred Credits (253):		
NONE		29
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	4,878,689	0	0	0	4,878,689	1
Materials and Supplies	14,305	0	0	0	14,305	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,146,185	0	0	0	1,146,185	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,911,209	0	0	0	2,911,209	6
Other (specify):					0	7
Average Net Rate Base	835,600	0	0	0	835,600	
Net Operating Income	41,789	0	0	0	41,789	8
Net Operating Income as a percent of Average Net Rate Base	5.00%	N/A	N/A	N/A	5.00%	

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	1,184,560	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	198,418	3
Other (Specify):		4
Total Average Proprietary Capital	1,382,978	
Net Income		
Net Income	31,611	5
Percent Return on Proprietary Capital	2.29%	

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

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Shawano Lake Sanitary District #1
Shawano, WI 54166

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the SHAWANO LAKE SANITARY DISTRICT #1 as of December 31, 1998 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
January 28, 1999
Shawano, Wisconsin

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 14, 1999

Mr. Jerry Weisnicht
Shawano Lake Sanitary District
P.O. Box 452
Shawano, WI 54166-0452

1998 Analytical Review DWCCA-5360-PJL

Dear Mr. Weisnicht:

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. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\leege\no prob CEM.doc

August 4, 1999

Mr. Jerry Weisnicht
Shawano Lake Sanitary District
P.O. Box 452
Shawano, WI 54166-0452

1998 Analytical Review DWCCA-5360-PJL

Dear Mr. Weisnicht:

By letter dated May 14, 1999, the analytical review of your 1998 annual report was closed. Unfortunately, we missed one inquiry noted by our staff conducting a special project studying all the municipal utilities. We apologize for any inconvenience this matter causes you. Please respond to the following question from our project team:

Industrial revenues increased 47 percent from 1997 to 1998 although total consumption decreased 66 percent during the same period of time, as reported on page W-2, line 6. Please explain the large increase in industrial revenues in 1998.

FINANCIAL SECTION FOOTNOTES

Thank you for your cooperation with this project. If you have any questions, please contact me at (608) 266-3768.

Sincerely,

Elaine L. Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Response received 8/17/99. Industrial revenues should be \$1,662. A/c 474 should be \$2,881 for water turn-on charges, service call charges and standby charges. ele (schedules revised).

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	303,941	1
Total Sales of Water	303,941	
Other Operating Revenues		
Forfeited Discounts (470)	4,963	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	20,522	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,485	
Total Operating Revenues	329,426	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,301	8
Pumping Expenses (620-625)	44,813	9
Water Treatment Expenses (630-635)	7,021	10
Transmission and Distribution Expenses (640-655)	57,168	11
Customer Accounts Expenses (901-904)	10,174	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	69,776	14
Total Operation and Maintenance Expenses	196,253	
Other Operating Expenses		
Depreciation Expense (403)	83,680	15
Amortization Expense (404-407)		16
Taxes (408)	7,704	17
Total Other Operating Expenses	91,384	
Total Operating Expenses	287,637	
NET OPERATING INCOME	41,789	

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	1,963	69,275	149,877	4
Commercial	147	41,340	59,721	5
Industrial	3	925	1,662	6
Total Metered Sales to General Customers (461)	2,113	111,540	211,260	
Private Fire Protection Service (462)	17		5,212	7
Public Fire Protection Service (463)	4		85,069	8
Other Sales to Public Authorities (464)	9	1,760	2,400	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,143	113,300	303,941	

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)	85,069	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)	85,069	
Forfeited Discounts (470):		
Customer late payment charges	4,963	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,963	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,443	10
Other (specify): Standby Charges	12,298	11
Private Well and Plumbing Permits	1,900	12
water turn-on charges, service call charges, etc.	2,881	13
Total Other Water Revenues (474)	20,522	
Amortization of Construction Grants (475):		
NONE		14
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	3,605	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,856	3
Maintenance of Water Source Plant (605)	1,840	4
Total Source of Supply Expenses	7,301	
 PUMPING EXPENSES		
Operation Labor (620)	19,402	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	20,656	7
Operation Supplies and Expenses (623)	1,518	8
Maintenance of Pumping Plant (625)	3,237	9
Total Pumping Expenses	44,813	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	7,021	10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	7,021	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	35,765	14
Operation Supplies and Expenses (641)	6,301	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	316	17
Maintenance of Services (652)	13,323	18
Maintenance of Meters (653)	134	19
Maintenance of Hydrants (654)	1,202	20
Maintenance of Other Plant (655)	127	21
Total Transmission and Distribution Expenses	57,168	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	595	22
Accounting and Collecting Labor (902)	9,579	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,174	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,002	27
Office Supplies and Expenses (921)	3,518	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,568	30
Property Insurance (924)	6,629	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	24,454	33
Regulatory Commission Expenses (928)	431	34
Miscellaneous General Expenses (930)	3,493	35
Transportation Expenses (933)	3,681	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	69,776	
 Total Operation and Maintenance Expenses	 196,253	

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	Based on Actual Payroll	7,105	3
PSC Remainder Assessment	Based on Operating Revenues	599	4
Other (specify): NONE			5
Total tax expense		<u>7,704</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	816		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	816	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,000		4
Structures and Improvements (311)	83,235		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	212,945	459	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	28,880		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	332,060	459	
PUMPING PLANT			
Land and Land Rights (320)	396		12
Structures and Improvements (321)	87,237		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	273		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	138,060		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,606		20
Total Pumping Plant	234,572	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,375		23
Total Water Treatment Plant	7,375	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,203		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)			816 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	816
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			7,000 4
Structures and Improvements (311)			83,235 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			213,404 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			28,880 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	332,519
PUMPING PLANT			
Land and Land Rights (320)			396 12
Structures and Improvements (321)			87,237 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			273 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			138,060 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,606 20
Total Pumping Plant	0	0	234,572
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,375 23
Total Water Treatment Plant	0	0	7,375
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			15,203 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	329,284		26
Transmission and Distribution Mains (343)	3,002,724	16,280	27
Fire Mains (344)	0		28
Services (345)	470,138	11,492	29
Meters (346)	134,797	11,896	30
Hydrants (348)	244,236	900	31
Other Transmission and Distribution Plant (349)	504		32
Total Transmission and Distribution Plant	4,196,886	40,568	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	14,616	203	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	36,907		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	37,152		44
Other Tangible Property (399)	0		45
Total General Plant	88,675	203	
Total utility plant in service directly assignable	4,860,384	41,230	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,860,384	41,230	

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)			329,284 26
Transmission and Distribution Mains (343)			3,019,004 27
Fire Mains (344)			0 28
Services (345)			481,630 29
Meters (346)	4,619		142,074 30
Hydrants (348)			245,136 31
Other Transmission and Distribution Plant (349)			504 32
Total Transmission and Distribution Plant	4,619	0	4,232,835
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			14,819 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			36,907 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			37,152 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	88,878
Total utility plant in service directly assignable	4,619	0	4,896,995
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,619	0	4,896,995

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			10,995	10,995	1
February			10,512	10,512	2
March			11,867	11,867	3
April			11,049	11,049	4
May			14,972	14,972	5
June			15,227	15,227	6
July			18,908	18,908	7
August			17,351	17,351	8
September			14,821	14,821	9
October			12,292	12,292	10
November			11,529	11,529	11
December			11,029	11,029	12
Total for year	0	0	160,552	160,552	
Less: Measured or estimated water used in main flushing and water treatment during year				3,598	13
Less: Other utility use				6,471	14
Other utility use explanation:					15
Chlorination, Pump Lubrication, Construction					
Water pumped into distribution system				150,483	16
Less: Water sold				113,300	17
Losses and unaccounted for				37,183	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				946	21
Date of maximum: 11/23/1998					22
Cause of maximum:					23
Date of maximum was a major flushing of the water system					
Minimum gallons pumped by all methods in any one day during reporting year				266	24
Date of minimum: 12/8/1998					25
Total KWH used for pumping for the year				288,600	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)	
W5205 LAKEVIEW ROAD	WELL 1	454	19	1,000,000	Yes	1
N6774 RETREAT ROAD	WELL 2	151	16	576,000	Yes	2
W5393 LAKEVIEW ROAD	WELL 3	318	15	648,000	Yes	3

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	WELL 3	1
Location	W5205 LAKEVIEW ROAD	N6774 RETREAT ROAD	W5393 LAKEVIEW ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	TRAUT	5
Year Installed	1974	1974	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	350	400	8
Pump Motor or Standby Engine Mfr	GEN ELECTRIC	GEN ELECTRIC	GEN ELECTRIC	9 10
Year Installed	1974	1974	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1 RESERVOIR	OLD LAKE ROAD TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	99	99	6
Total capacity in gallons	500,000	400,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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)		
A	D	6.000	56,527	0	0	0	56,527	1	
M	D	6.000	388	0	0	0	388	2	
P	D	6.000	11,475	60	0	0	11,535	3	
A	D	8.000	13,038	0	0	0	13,038	4	
M	D	8.000	455	0	0	0	455	5	
P	D	8.000	1,061	450	0	0	1,511	6	
A	D	10.000	10,033	0	0	0	10,033	7	
M	D	10.000	300	0	0	0	300	8	
P	D	10.000	4,050	0	0	0	4,050	9	
A	D	12.000	62,742	0	0	0	62,742	10	
M	D	12.000	40	0	0	0	40	11	
A	D	14.000	66,671	0	0	0	66,671	12	
M	D	14.000	674	0	0	0	674	13	
Total Within Municipality			227,454	510	0	0	227,964		
Total Utility			227,454	510	0	0	227,964		

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	1,642	17	0	0	1,659	20	1
M	1.000	381	1	0	0	382	3	2
M	1.250	2	0	0	0	2		3
M	1.500	23	2	0	0	25		4
M	2.000	31	1	0	0	32		5
P	3.000	1	0	0	0	1		6
M	3.000	1	0	0	0	1		7
P	4.000	3	0	0	0	3		8
A	4.000	1	0	0	0	1		9
M	4.000	2	0	0	0	2		10
M	8.000	3	0	0	0	3		11
A	10.000	1	0	0	0	1		12
Total Utility		2,091	21	0	0	2,112	23	

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	2,034	154	137	0	2,051	186	1
0.750	18	0	0	0	18	0	2
1.000	29	0	0	0	29	0	3
1.500	16	4	1	0	19	2	4
2.000	23	1	0	0	24	1	5
3.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	1	7
Total:	2,123	159	138	0	2,144	190	

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	1,957	72	0	6	0	16	2,051	1
0.750	3	13	0	0	0	2	18	2
1.000	2	23	1	2	0	1	29	3
1.500	1	16	0	1	0	1	19	4
2.000	0	20	2	0	0	2	24	5
3.000	0	2	0	0	0	0	2	6
6.000	0	1	0	0	0	0	1	7
Total:	1,963	147	3	9	0	22	2,144	

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	452	1			453	2
Total Fire Hydrants	452	1	0	0	453	
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:	126
Number of distribution system valves end of year:	604
Number of distribution valves operated during year:	97

WATER OPERATING SECTION FOOTNOTES

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

industrial revenues revised per 8/12/99 letter from utility. ele

Other Operating Revenues (Water) (Page W-04)

a/c 474 revised per utility letter of 8/12/99 ele

Water Operation & Maintenance Expenses (Page W-05)

Acct. 605 - Maintenance of Water Source Plant - This account decreased from \$70,925 in 1997 to \$1,840 in 1998 due to repairs at Well #1 costing approximately \$68,000.

Water Mains (Page W-15)

The additions added in 1998 were paid for by the developer requesting service. The District's policy is to base assessments to property owners for main extensions and lateral services at actual costs. The district normally has a time period of 5 years for the property owner to pay the assessment back.

Water Services (Page W-16)

The Utility's policy is to base assessments to property owners for lateral services at actual costs. If the initial water lateral was not installed or part of an assessment, it will be installed from the main through the curb stop and box by the utility for which there will be made a charge as follows:

- 1 inch copper service - \$850
 - Larger sized service - actual cost
-

Hydrants and Distribution System Valves (Page W-18)

The utility is aware that it is not in compliance with the Code required testing of valves and hydrants every two years, and has, therefore, enacted a plan for 1999 to meet this requirement.
