



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 85
GREENLEAF, WI 54126

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 85
GREENLEAF, WI 54126

When was utility organized? 6/1/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS FAYE WIERSCHKE

Title: CLERK

Office Address:

P.O. BOX 85
GREENLEAF, WI 54126

Telephone: (920) 336 - 7099

Fax Number: (920) 336 - 7099

E-mail Address:

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

Name: MS. VIRGINIA L. HINZ CPA

Title:

Office Address: SCHENCK & ASSOCIATES, SC

200 S. WASHINGTON ST.
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300

Fax Number: (920) 435 - 8227

E-mail Address:

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

Name: MR. WILLIAM VERBETEN

Title: PRESIDENT

Office Address:

7073 BLAKE RD.
GREENLEAF, WI 54126

Telephone: (920) 864 - 7549

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: SCHENCK & ASSOCIATES, SC

Title:

Office Address: SCHENCK & ASSOCIATES, SC

200 S. WASHINGTON ST.

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 2/1/2000

Period covered by most recent audit: 1/1/1999 - 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR LYLE DEQUAINE

Title: COMMISSIONER

Office Address:

P.O. BOX 85

GREENLEAF, WI 54126

Telephone: (920) 864 - 7783

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR LYLE DEQUAINE, COMMISSIONER

MR EMMETT JOYCE, COMMISSIONER

MR BILL VERBETEN, PRESIDENT

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: ROBERT E. LEE & ASSOCIATES, INC.
2825 S. WEBSTER
GREEN BAY, WI 54301

Contact Person: MR JOHN J. CRETENS, P.E.

Title: PROJECT MANAGER

Telephone: (920) 336 - 6338

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1997 12/31/1999

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

To provide operations services for the routine operation and maintenance of the District's existing water and wastewater facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	39,664	39,838	1
Operating Expenses:			
Operation and Maintenance Expense (401)	48,123	21,960	2
Depreciation Expense (403)	16,572	16,318	3
Amortization Expense (404)	0	0	4
Taxes (408)	665	619	5
Total Operating Expenses	65,360	38,897	
Net Operating Income	(25,696)	941	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(25,696)	941	
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)	7,005	7,028	9
Miscellaneous Nonoperating Income (421)	101,679	94,856	10
Total Other Income	108,684	101,884	
Total Income	82,988	102,825	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	82,988	102,825	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,422	16,596	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	17,292	18,151	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	31,714	34,747	
Net Income	51,274	68,078	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	52,136	(15,942)	19
Balance Transferred from Income (433)	51,274	68,078	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)	103,410	52,136	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON CASH HELD IN BANK ACCOUNTS	7,005	4
Total (Acct. 419):	7,005	
Miscellaneous Nonoperating Income (421):		
PROPERTY TAXES LEVIED FOR PRINCIPAL AND INTEREST ON DEBT	68,436	5
NON-REGULATED SEWER DEPT. NET INCOME	33,243	6
Total (Acct. 421):	101,679	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	39,664	0	0	0	39,664	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	39,664	0	0	0	39,664	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	853,178	846,973	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	157,960	141,672	2
Net Utility Plant	695,218	705,301	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,856,571	1,856,571	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	242,753	187,667	4
Net Nonutility Property	1,613,818	1,668,904	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	137,095	122,249	7
Total Other Property and Investments	1,750,913	1,791,153	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	30,728	41,040	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,072	7,805	11
Other Accounts Receivable (143)	24,215	23,415	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,739	5,349	14
Materials and Supplies (150)	637	637	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	73,391	78,246	
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	2,519,522	2,574,700	

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)	650,435	650,435	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	103,410	52,136	23
Total Proprietary Capital	753,845	702,571	
LONG-TERM DEBT			
Bonds (221)	747,260	785,413	24
Advances from Municipality (223)	120,399	126,548	25
Other long-Term Debt (224)	35,389	69,097	26
Total Long-Term Debt	903,048	981,058	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,624	11,855	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,314	6,115	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	18,938	17,970	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	843,691	873,101	38
Total Liabilities and Other Credits	2,519,522	2,574,700	

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)	852,924	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	254				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	853,178	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	157,960	0	0	0	9
Total Accumulated Provision	157,960	0	0	0	
Net Utility Plant	695,218	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	141,672				141,672	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,572				16,572	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	346				346	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	16,918	0	0	0	16,918	13
Debits during year						14
Book cost of plant retired	630				630	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	630	0	0	0	630	19
Balance End of Year	157,960	0	0	0	157,960	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.01%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,856,571	0	0	1,856,571	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,856,571	0	0	1,856,571	
Less accum. prov. depr. & amort. (122)	187,667	55,086	0	242,753	3
Net Nonutility Property	1,668,904	(55,086)	0	1,613,818	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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	637	637 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	637	637

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	650,435	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>650,435</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)	
REVENUE BONDS	11/29/1994	05/01/2014	1.30%	747,260	1
Total Bonds (Account 221):				747,260	

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)	
Advances (223)					
GENERAL OBLIGATION NOTES	11/29/1994	05/01/2014	13.00%	120,399	1
Total for Account 223				120,399	
Other Long-Term Debt (224)					
GREENLEAF/WAYSIDE BANK NOTE	05/30/1997	09/01/2000	5.00%	35,389	2
Total for Account 224				35,389	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	665	2
Charged electric department expense	0	3
Charged sewer department expense	827	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	1,492	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	1,445	7
PSC Remainder Assessment	47	8
Other (explain):		
NONE	0	9
Total payments and other debits	1,492	
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)					
REVENUE BONDS	1,985	11,528	11,624	1,889	1
Subtotal	1,985	11,528	11,624	1,889	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	2,979	17,292	17,437	2,834	2
Subtotal	2,979	17,292	17,437	2,834	
Other long-Term Debt (224)					
GREENLEAF/WAYSIDE BANK NOTE	1,151	2,894	3,454	591	3
Subtotal	1,151	2,894	3,454	591	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	6,115	31,714	32,515	5,314	

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	104,588	0	0	768,513	0	873,101	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS	0	0	0	29,410	0	29,410	5
Balance End of Year	104,588	0	0	739,103	0	843,691	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	617,609	0	617,609	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE - \$100,000 NOTE	6,453	3
DEBT SERVICE - CLEAN WATER FUND LOAN	75,188	4
SEWER REPLACEMENT FUND	55,454	5
Total (Acct. 125):	137,095	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,072	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	8,072	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	24,215	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	24,215	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER BILLS PUT ON TAX ROLL	9,739	14
Total (Acct. 145):	9,739	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	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/>	
Other Deferred Debits (183):	
NONE	0 17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	0 18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	0 19
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	849,821	0	0	0	849,821	1
Materials and Supplies	637	0	0	0	637	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	149,816	0	0	0	149,816	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	104,588	0	0	0	104,588	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	596,054	0	0	0	596,054	
Net Operating Income	(25,696)	0	0	0	(25,696)	8
Net Operating Income as a percent of Average Net Rate Base						
	-4.31%	N/A	N/A	N/A	-4.31%	

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	650,435	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	77,773	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	728,208	
Net Income		
Net Income	51,274	5
 Percent Return on Proprietary Capital	 7.04%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

THE DISTRICT HAD ITS WATER TOWER CLEANED AND PAINTED IN 1999, AND THIS WORK TOTALLED \$24,445. THE AMOUNT WAS RECORDED IN REPAIRS TO WATER PLANT ACCOUNT.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 17, 2000

Ms. Faye Wierschke, Clerk
Town of Wrightstown Sanitary District 1
P.O. Box 85
Greenleaf, WI 54126-0085

1999 Analytical Review DWCCA-6810-PJL

Dear Ms. Wierschke:

The Public Service Commission has completed their analytical review of your 1999 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 1999 annual report.

Thank you for your efforts in preparing your 1999 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\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Bill Verbeten, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	39,229	1
Total Sales of Water	39,229	
Other Operating Revenues		
Forfeited Discounts (470)	435	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	435	
Total Operating Revenues	39,664	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	36,196	5
General Operating Expenses (680-690)	11,927	6
Total Operation and Maintenance Expenses	48,123	
Other Operating Expenses		
Depreciation Expense (403)	16,572	7
Amortization Expense (404)	0	8
Taxes (408)	665	9
Total Other Operating Expenses	17,237	
Total Operating Expenses	65,360	
NET OPERATING INCOME	(25,696)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	134	6,637	18,784	4
Commercial	16	3,751	7,293	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	150	10,388	26,077	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		10,889	8
Other Sales to Public Authorities (464)	7	910	2,263	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	158	11,298	39,229	

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)	10,889	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	10,889	
Forfeited Discounts (470):		
Customer late payment charges	435	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	435	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,470	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,497	3
Chemicals (630)	852	4
Supplies and Expenses (640)	2,155	5
Repairs of Water Plant (650)	25,222	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	36,196	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,765	8
Office Supplies and Expenses (681)	506	9
Outside Services Employed (682)	7,633	10
Insurance Expense (684)	1,013	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	10	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	11,927	
 Total Operation and Maintenance Expenses	 48,123	

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		618 3
PSC Remainder Assessment		47 4
Other (specify): NONE		0 5
Total tax expense		665

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)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,090	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	61,329	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	2,149	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	71,568	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	239,784	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	28,089	6,118	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	267,873	6,118	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18	0	24
Structures and Improvements (341)	0	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)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	8,090	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	61,329	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	2,149	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	71,568	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	239,784	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	470	0	33,737	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	470	0	273,521	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	18	24
Structures and Improvements (341)	0	0	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)	105,539	0	26
Transmission and Distribution Mains (343)	332,609	0	27
Fire Mains (344)	0	0	28
Services (345)	29,652	0	29
Meters (346)	11,283	717	30
Hydrants (348)	25,027	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	504,128	717	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	3,150	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	3,150	0	
Total utility plant in service directly assignable	846,719	6,835	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	846,719	6,835	

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)	0	0	105,539 26
Transmission and Distribution Mains (343)	0	0	332,609 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	29,652 29
Meters (346)	160	0	11,840 30
Hydrants (348)	0	0	25,027 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	160	0	504,685
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	3,150 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	3,150
Total utility plant in service directly assignable	630	0	852,924
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	630	0	852,924

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,063	1,063	1
February			960	960	2
March			1,086	1,086	3
April			1,175	1,175	4
May			1,139	1,139	5
June			1,206	1,206	6
July			1,209	1,209	7
August			1,234	1,234	8
September			1,665	1,665	9
October			987	987	10
November			986	986	11
December			1,074	1,074	12
Total for year	0	0	13,784	13,784	
Less: Measured or estimated water used in main flushing and water treatment during year				25	13
Less: Other utility use				910	14
Other utility use explanation:					15
WATER MAIN BREAKS AND PUMP PROBLEMS		48,000 GALLONS			
WATER RUN THROUGH A RELIEF VALVE ON A HYDRANT DURING THE					
CLEANING AND REPAINTING OF THE TOWER		862,000 GALLONS			
Water pumped into distribution system				12,849	16
Less: Water sold				11,298	17
Losses and unaccounted for				1,551	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				141	21
Date of maximum: 9/14/1999					22
Cause of maximum:					23
WATER PUMPED TO REFILL WATER TOWER AFTER CLEANING AND PAINTING					
Minimum gallons pumped by all methods in any one day during reporting year				20	24
Date of minimum: 12/27/1999					25
Total KWH used for pumping for the year				32,450	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	662	8	288,000	Yes	1
WELL #3	3	196	10	237,600	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	#1	#3		1
Location	WELL #1	WELL #3		2
Purpose	S	P		3
Destination	D	R		4
Pump Manufacturer	JACUSSI	LAYNE		5
Year Installed	1982	1996		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	210		8
Pump Motor or Standby Engine Mfr	FRANKLIN	G.E.		10
Year Installed	1998	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	30		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	90		6
Total capacity in gallons	112,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	947	0	0	0	947	1
M	D	6.000	8,632	0	0	0	8,632	2
P	D	6.000	72	0	0	0	72	3
P	D	8.000	9,543	0	0	0	9,543	4
Total Within Municipality			19,194	0	0	0	19,194	
Total Utility			19,194	0	0	0	19,194	

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	80	0	0	0	80	1	1
M	1.000	60	0	0	0	60	11	2
M	1.500	3	0	0	0	3		3
M	2.000	3	0	0	0	3		4
M	4.000	1	0	0	0	1		5
Total Utility		147	0	0	0	147	12	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	155	12	4	0	163	6	1
1.000	2	0	0	0	2	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	0	2	0	4
Total:	161	12	4	0	169	6	

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	134	12	0	5	0	12	163	1
1.000	0	1	0	1	0	0	2	2
1.500	0	2	0	0	0	0	2	3
2.000	0	1	0	1	0	0	2	4
Total:	134	16	0	7	0	12	169	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	29	0	0	0	29	2
Total Fire Hydrants	29	0	0	0	29	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	26
Number of distribution system valves end of year:	44
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C#650 REPAIRS TO WATER PLANT - INCREASE DUE TO CLEANING AND PAINTING OF WATER TOWER IN 1999 FOR \$24,445.

A/C#682 OUTSIDE SERVICES - INCREASE DUE TO PAYMENTS TO ENGINEERING FIRM FOR PREPARATION OF GRANT APPLICATIONS FOR FUTURE WORK TO BE PERFORMED.

Water Utility Plant in Service (Page W-08)

A/C#325 ELECTRIC PUMPING EQUIPMENT - REPLACED CHLORINE BOOSTER PUMP AND ADDED A NEW DRIVESHAFT AND GEAR SHAFT FOR STANDBY POWER AS REQUIRED BY THE DNR IN CASE OF Y2K PROBLEMS.
