



3015 (02-09-04)

ANNUAL REPORT

OF

Name: IRON RIVER SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 98
IRON RIVER, WI 54847

For the Year Ended: DECEMBER 31, 2000

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: IRON RIVER SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 98
IRON RIVER, WI 54847

When was utility organized? 4/1/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LAUREEN MODEEN

Title: BOOK KEEPER

Office Address: IRON RIVER SANITARY DISTRICT #1
P.O. BOX 98
IRON RIVER, WI 54847

Telephone: (715) 372 - 4710

Fax Number: (715) 372 - 4857

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 8/30/2000

Period covered by most recent audit: JANUARY 1 - DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR HARVEY ANDERSON

Title: PRESIDENT

Office Address: IRON RIVER SANITARY DISTRICT #1
P.O. BOX 98
IRON RIVER, WI 54847

Telephone: (715) 372 - 4710

Fax Number:

E-mail Address:

Name: MR WILLIAM JOHNSON

Title: TREASURER

Office Address: IRON RIVER SANITARY DISTRICT #1
P.O. BOX 98
IRON RIVER, WI 54847

Telephone: (715) 372 - 4710

Fax Number:

E-mail Address:

Name: MR WILLIAM WARBALOW

Title: SECRETARY

Office Address: IRON RIVER SANITARY DISTRICT
P.O. BOX 98
IRON RIVER, WI 54847

Telephone: (715) 372 - 4710

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR HARVEY D ANDERSON, PRESIDENT

MR DALTON COLLINS, TREASURER

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

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)	70,855	60,401	1
Operating Expenses:			
Operation and Maintenance Expense (401)	59,663	69,179	2
Depreciation Expense (403)	23,646	23,640	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,240	1,880	5
Total Operating Expenses	85,549	94,699	
Net Operating Income	(14,694)	(34,298)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(14,694)	(34,298)	
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)	2,690	5,732	9
Miscellaneous Nonoperating Income (421)	10,620	33,420	10
Total Other Income	13,310	39,152	
Total Income	(1,384)	4,854	
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	(1,384)	4,854	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	36,451	44,328	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	36,451	44,328	
Net Income	(37,835)	(39,474)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(64,924)	(25,450)	19
Balance Transferred from Income (433)	(37,835)	(39,474)	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)	(102,759)	(64,924)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	2,690	4
Total (Acct. 419):	2,690	
Miscellaneous Nonoperating Income (421):		
SEWER DEPARTMENT NET INCOME	10,620	5
Total (Acct. 421):	10,620	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	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	70,855	0	0	0	70,855	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	70,855	0	0	0	70,855	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,025,227	1,025,732	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	313,046	289,400	2
Net Utility Plant	712,181	736,332	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,370,708	1,371,213	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	393,178	361,372	4
Net Nonutility Property	977,530	1,009,841	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	74,316	93,538	7
Total Other Property and Investments	1,051,846	1,103,379	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,706	8,741	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,264	9,717	11
Other Accounts Receivable (143)	25,939	23,884	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	8,726	8,726	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	51,635	51,068	
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	1,815,662	1,890,779	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(102,759)	(64,924)	23
Total Proprietary Capital	(102,759)	(64,924)	
LONG-TERM DEBT			
Bonds (221)	853,945	887,729	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	853,945	887,729	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	284	1,245	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	1,409	818	31
Interest Accrued (237)	9,509	8,112	32
Other Current and Accrued Liabilities (238)	0	4,525	33
Total Current and Accrued Liabilities	11,202	14,700	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,053,274	1,053,274	38
Total Liabilities and Other Credits	1,815,662	1,890,779	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,025,227	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	1,025,227	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	313,046	0	0	0	9
Total Accumulated Provision	313,046	0	0	0	
Net Utility Plant	712,181	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	289,400				289,400	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,646				23,646	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,646	0	0	0	23,646	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	313,046	0	0	0	313,046	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.32%					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	1,371,213		505	1,370,708	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,371,213	0	505	1,370,708	
Less accum. prov. depr. & amort. (122)	361,372	31,806		393,178	3
Net Nonutility Property	1,009,841	(31,806)	505	977,530	

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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,726	8,726
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>8,726</u>	<u>8,726</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	0 1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FHA WATER	08/04/1988	08/04/2028	5.75%	268,400	1
CLEAN WATER FUND SEWER	09/23/1995	09/23/2015	3.23%	585,545	2
Total Bonds (Account 221):				853,945	

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)	
Notes Payable (231)					
NONE	12/31/2000	12/31/2000	0.00%	0	1
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	818	1
Accruals:		
Charged water department expense	2,313	2
Charged electric department expense		3
Charged sewer department expense	1,736	4
Other (explain):		
NONE		5
Total Accruals and other credits	4,049	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,386	7
PSC Remainder Assessment	72	8
Other (explain):		
NONE		9
Total payments and other debits	3,458	
Balance end of year	1,409	

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)					
FHA WATER	6,446	15,561	15,651	6,356	1
CLEAN WATER FUND-SEWER	1,666	20,890	19,403	3,153	2
Subtotal	8,112	36,451	35,054	9,509	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,112	36,451	35,054	9,509	

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	580,074	0	0	473,200	0	1,053,274	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	580,074	0	0	473,200	0	1,053,274	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL FUNDS	74,316	3
Total (Acct. 125):	74,316	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,264	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,264	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	25,939	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	25,939	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,025,479	0	0	0	1,025,479	1
Materials and Supplies	8,726	0	0	0	8,726	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	301,223	0	0	0	301,223	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	580,074	0	0	0	580,074	6
Other (specify):					0	7
Average Net Rate Base	152,908	0	0	0	152,908	
Net Operating Income	(14,694)	0	0	0	(14,694)	8
Net Operating Income as a percent of Average Net Rate Base	-9.61%	N/A	N/A	N/A	-9.61%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(83,841)	3
Other (Specify):		4
Total Average Proprietary Capital	(83,841)	
Net Income		
Net Income	(37,835)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 4, 2001

Ms. Laureen Modeen, Bookkeeper
Iron River Sanitary District No. 1
P.O. Box 98
Iron River, WI 54847-0098

2000 Analytical Review DWCCA-2700-PJL

Dear Ms. Modeen:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that it is reported in the Identification and Ownership schedule that sewer service is rendered by the utility. However, the utility did not report any depreciation expense on meters charged to sewer, (Account 110), or return on net investment in meters charged to sewer department, (Account 474). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See section 4, pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.
2. During our review, we noted that the Total KWH used for pumping for the year reported on the Source of Supply, Pumping and Purchased Water Statistics schedule is 1,694. However, \$4,178 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per KWH, 1,694 appears low. Please review your records and indicate if either number is incorrect.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
4. We appreciate the response from Joel E. Weber, Operator, about minimizing water loss. We understand there is a major main replacement project intended to be done this year. Has this begun and is it expected to be done this year? Even though your latest unaccounted percentage is lower, we will continue monitoring this and contact you if the percentage is too high

FINANCIAL SECTION FOOTNOTES

again.

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

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\2700.doc

Enclosure

-----Original Message-----

From: Dan Thole [mailto:tandtcpa@chibardun.net]
Sent: Thursday, January 17, 2002 9:01 AM
To: peter.leege@psc.state.wi.us
Cc: irsanitary@baysat.net
Subject: DWCCA-2700-PJL

Hi Peter:

The email is in response to your letter dated December 4, 2001 to the Iron River Sanitary District relative to the analytical review of their 2000 annual report. Responses to the question are as follows:

1. The sewer department does use the water meters as a basis for measuring sewer volume for billing purposes. The utility will allocate a portion of meter to the sewer utility starting with the year 2001.
2. A review of utility records discloses that 45,280 KWHs were used for pumping at a cost of \$3,698.76.
3. This procedure will be followed in future reports.
4. The watermain replacement project was essentially completed by December 31, 2001.

Dan Thole, CPA
TRACEY & THOLE, S.C.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	68,895	1
Total Sales of Water	68,895	
Other Operating Revenues		
Forfeited Discounts (470)	360	2
Other Water Revenues (474)	1,600	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,960	
Total Operating Revenues	70,855	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	19,477	5
General Operating Expenses (680-690)	40,186	6
Total Operation and Maintenance Expenses	59,663	
Other Operating Expenses		
Depreciation Expense (403)	23,646	7
Amortization Expense (404)		8
Taxes (408)	2,240	9
Total Other Operating Expenses	25,886	
Total Operating Expenses	85,549	
NET OPERATING INCOME	(14,694)	

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	226	6,566	23,189	4
Commercial	60	5,448	15,703	5
Industrial	2	88	387	6
Total Metered Sales to General Customers (461)	288	12,102	39,279	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		25,780	8
Other Sales to Public Authorities (464)	11	1,139	3,836	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	300	13,241	68,895	

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)	25,780	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)	25,780	
Forfeited Discounts (470):		
Customer late payment charges	360	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	360	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
OTHER WATER REVENUE	1,600	8
Total Other Water Revenues (474)	1,600	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,497	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,178	3
Chemicals (630)		4
Supplies and Expenses (640)	1,123	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	1,679	7
Total Plant Operation and Maintenance Expenses	19,477	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,104	8
Office Supplies and Expenses (681)	4,129	9
Outside Services Employed (682)	13,407	10
Insurance Expense (684)	2,479	11
Employees Pensions and Benefits (686)	3,968	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	4,099	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	40,186	
 Total Operation and Maintenance Expenses	59,663	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,168	3
PSC Remainder Assessment		72	4
Other (specify): NONE			5
Total tax expense		2,240	

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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	107,837		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	7,915		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	115,752	0	
PUMPING PLANT			
Land and Land Rights (320)	5,119		12
Structures and Improvements (321)	73,617		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	785		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	180,100	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,082		23
Total Water Treatment Plant	2,082	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,115		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)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			107,837 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			7,915 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	115,752
PUMPING PLANT			
Land and Land Rights (320)			5,119 12
Structures and Improvements (321)			73,617 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			785 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			100,579 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	180,100
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,082 23
Total Water Treatment Plant	0	0	2,082
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,115 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	259,615		26
Transmission and Distribution Mains (343)	262,621		27
Fire Mains (344)	0		28
Services (345)	82,390		29
Meters (346)	25,719		30
Hydrants (348)	45,452		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	676,912	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	11,846		34
Office Furniture and Equipment (372)	2,911		35
Computer Equipment (372.1)	5,852		36
Transportation Equipment (373)	19,994		37
Other General Equipment (379)	10,283		38
Other Tangible Property (390)	0		39
Total General Plant	50,886	0	
Total utility plant in service directly assignable	1,025,732	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,025,732	0	

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)			259,615 26
Transmission and Distribution Mains (343)			262,621 27
Fire Mains (344)			0 28
Services (345)			82,390 29
Meters (346)			25,719 30
Hydrants (348)			45,452 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	676,912
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			11,846 34
Office Furniture and Equipment (372)			2,911 35
Computer Equipment (372.1)			5,852 36
Transportation Equipment (373)		(505)	19,489 37
Other General Equipment (379)			10,283 38
Other Tangible Property (390)			0 39
Total General Plant	0	(505)	50,381
Total utility plant in service directly assignable	0	(505)	1,025,227
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(505)	1,025,227

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,027	2,027	1
February			1,851	1,851	2
March			1,776	1,776	3
April			1,448	1,448	4
May			1,738	1,738	5
June			1,769	1,769	6
July			1,950	1,950	7
August			1,832	1,832	8
September			1,569	1,569	9
October			1,653	1,653	10
November			1,552	1,552	11
December			1,697	1,697	12
Total for year	0	0	20,862	20,862	
Less: Measured or estimated water used in main flushing and water treatment during year				4,010	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				16,852	16
Less: Water sold				13,241	17
Losses and unaccounted for				3,611	18
Percent unaccounted for to the nearest whole percent (%)				21%	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				139	21
Date of maximum: 7/23/2000					22
Cause of maximum:					23
PEAK SEASONAL USE					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 10/30/2000					25
Total KWH used for pumping for the year				45,280	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)	
US HWY 2 IRON RIVER	1	165	103	375	Yes	1
S, LEA ST. CT H "A"	2	135	130	875	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	2	1
Location	US HIGHWAY 2	S LEA CT A	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	PEERLESS	LAYNE BOWLER	5
Year Installed	1982	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	220	350	8
Pump Motor or Standby Engine Mfr	EMERSON	EMERSON	10
Year Installed	1982	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	20	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	SPHEROID		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1988		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	316.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,165	0	0	0	2,165	1
M	D	4.000	10,874	0	0	0	10,874	2
M	D	6.000	12,171	0	0	0	12,171	3
M	D	8.000	1,090	0	0	0	1,090	4
M	D	10.000	300	0	0	0	300	5
Total Within Municipality			26,600	0	0	0	26,600	
Total Utility			26,600	0	0	0	26,600	

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	255	0	0	0	255	15	1
M	1.000	22	0	0	0	22		2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	14	0	0	0	14	2	5
M	4.000	1	0	0	0	1		6
Total Utility		294	0	0	0	294	17	

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	282	0	0	0	282	7	1
1.000	6	0	0	0	6	0	2
1.250	3	0	0	0	3	0	3
1.500	5	0	0	0	5	0	4
2.000	6	0	0	0	6	0	5
Total:	302	0	0	0	302	7	

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	198	53	3	6	0	22	282	1
1.000	0	4	0	1	0	1	6	2
1.250	0	1	1	1	0	0	3	3
1.500	0	2	0	3	0	0	5	4
2.000	0	3	0	2	0	1	6	5
Total:	198	63	4	13	0	24	302	

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	51				51	2
Total Fire Hydrants	51	0	0	0	51	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	51
Number of distribution system valves end of year:	40
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

REDUCED TRANSPORTATION EQUIPMENT. ERROR CAUSED BY A DUPLICATION IN ACCOUNTS PAYABLE POSTING.

Pumping and Purchased Water Statistics (Page W-10)

Per review response, kwh for pumping should be 45,280 (was 1,694).
