



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LAND O LAKES SANITARY DISTRICT NO. 1

Principal Office: 4532 AIRPORT RD
P.O. BOX 246
LAND O' LAKES, WI 54540

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: LAND O' LAKES SANITARY DISTRICT NO. 1

Utility Address: 4532 AIRPORT RD
P.O. BOX 246
LAND O' LAKES, WI 54540

When was utility organized? 4/3/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LES BROWN

Title: CHAIRMAN

Office Address:

P.O. BOX 246
LAND O' LAKES, WI 54540

Telephone: (715) 547 - 3775

Fax Number: (715) 547 - 3429

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? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS RIPP

Title: SUPERVISOR/OPERATOR

Office Address:

P.O. BOX 246
LAND O' LAKES, WI 54540

Telephone: (715) 547 - 3775

Fax Number:

E-mail Address:

Name of utility commission/committee: Land O' Lakes Sanitary Board

Names of members of utility commission/committee:

MR LES BROWN, CHAIRMAN
MRS PHYLLIS GOTTMANN, SECRETARY
MR ALFRED VORASS, TREASURER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: LAKELAND SANITARY DISTRICT #1

8780 MORGAN ROAD

P.O. BOX 289

MINOCQUA, WI 54548

Contact Person: MR REUBEN AHLBORN

Title: PRESIDENT

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

E-mail Address:

Contract/Agreement beginning-ending dates: 11/1/1998 11/1/2003

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

Lakeland will provide sludge storage during months we are not able to spread on our fields. This will be approximately from November 1 to April 30 of each year.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	39,640	39,794	1
Operating Expenses:			
Operation and Maintenance Expense (401)	33,089	32,916	2
Depreciation Expense (403)	5,477	4,939	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,155	1,156	5
Total Operating Expenses	39,721	39,011	
Net Operating Income	(81)	783	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(81)	783	
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)	0	0	9
Miscellaneous Nonoperating Income (421)	2,502	(10,109)	10
Total Other Income	2,502	(10,109)	
Total Income	2,421	(9,326)	
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	2,421	(9,326)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,944	0	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)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	1,944	0	
Net Income	477	(9,326)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(15,093)	(5,767)	19
Balance Transferred from Income (433)	477	(9,326)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	(10,000)	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(4,616)	(15,093)	

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):		
NONE		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER	2,502	5
Total (Acct. 421):	2,502	
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	(10,000)	10
Total (Acct. 436)--Debit:	(10,000)	
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	39,640	0	0	0	39,640	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	4	0		0	4	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE		0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	39,636	0	0	0	39,636	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	302,623	252,076	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	100,079	102,658	2
Net Utility Plant	202,544	149,418	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	308,844	275,098	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	173,183	166,655	4
Net Nonutility Property	135,661	108,443	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	135,661	108,443	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,823	13,541	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,986	3,129	11
Other Accounts Receivable (143)	23,319	22,479	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,113	0	14
Materials and Supplies (150)	1,150	1,450	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	42,391	40,599	
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	380,596	298,460	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,000	1,000	21
Appropriated Earned Surplus (215)	0	10,000	22
Unappropriated Earned Surplus (216)	(4,616)	(15,093)	23
Total Proprietary Capital	(3,616)	(4,093)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	77,904	0	26
Total Long-Term Debt	77,904	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,687	5,280	28
Payables to Municipality (233)	15,991	15,990	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	1,302	823	31
Interest Accrued (237)	168	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	23,148	22,093	
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)	283,160	280,460	38
Total Liabilities and Other Credits	380,596	298,460	

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)	302,623	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)	0				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	302,623	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	100,079	0	0	0	9
Total Accumulated Provision	100,079	0	0	0	
Net Utility Plant	202,544	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	102,658				102,658	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,477				5,477	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	364				364	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	21				21	10
Other credits (specify):						11
					0	12
Total credits	5,862	0	0	0	5,862	13
Debits during year						14
Book cost of plant retired	8,441				8,441	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,441	0	0	0	8,441	19
Balance End of Year	100,079	0	0	0	100,079	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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	275,098	33,746		308,844	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	275,098	33,746	0	308,844	
Less accum. prov. depr. & amort. (122)	166,655	6,528		173,183	3
Net Nonutility Property	108,443	27,218	0	135,661	

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	750	850
Sewer utility	400	600
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>1,150</u>	<u>1,450</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			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,000	1
Changes during year (explain):		2
Balance end of year	1,000	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
HEADWATER STATE BANK LOC	04/01/1999	04/01/2009	5.00%	77,904	1
Total for Account 224				77,904	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	823	1
Accruals:		
Charged water department expense	3,735	2
Charged electric department expense		3
Charged sewer department expense	5,047	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>8,782</u>	
Taxes paid during year:		
County, state and local taxes	1,227	6
Social Security taxes	2,533	7
PSC Remainder Assessment	43	8
Other (explain):		
Federal income withholding taxes	4,500	9
Total payments and other debits	<u>8,303</u>	
Balance end of year	<u><u>1,302</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
HEADWATER STATE BANK LOC	0	1,944	1,776	168	3
Subtotal	0	1,944	1,776	168	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	0	1,944	1,776	168	

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	113,167	0	0	167,293	0	280,460	1
Add credits during year:							
For Services	2,700					2,700	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	115,867	0	0	167,293	0	283,160	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	108,771			167,293		276,064	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):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,986	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,986	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	18,970	9
Merchandising, jobbing and contract work		10
Other (specify):		
R. MILKE JUDGEMENT	4,349	11
Total (Acct. 143):	23,319	
Receivables from Municipality (145):		
WATER & SEWER CHARGES	1,113	12
Total (Acct. 145):	1,113	
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)	
Payables to Municipality (233):		
LOANS FROM TOWN	15,000	16
EMPLOYEE PAYROLL TAXES	991	17
Total (Acct. 233):	15,991	
Other Deferred Credits (253):		
NONE		18
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	277,349	0	0	0	277,349	1
Materials and Supplies	800	0	0	0	800	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	101,368	0	0	0	101,368	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	114,517	0	0	0	114,517	6
Other (specify):						
NONE					0	7
Average Net Rate Base	62,264	0	0	0	62,264	
Net Operating Income	(81)	0	0	0	(81)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.13%	N/A	N/A	N/A	-0.13%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,000	1
Appropriated Earned Surplus	5,000	2
Unappropriated Earned Surplus	(9,854)	3
Other (Specify):		4
Total Average Proprietary Capital	(3,854)	
Net Income		
Net Income	477	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

In 1999 the District repainted the water tower and improved the safety equipment on the water tower. This constituted a majority of the letter of credit taken out with Headwater State Bank.

The new rate increase went into effect March 31, 1999.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Appropriations of surplus - The water tower and lift station projects were completed this year.

Net Nonutility Property (Accts. 121 & 122) (Page F-08)

The additions included: sewer jetter	\$17500
lift stations	6205
new lab(town hall)	2646
sludge storage tank	2650
new diffusers	2865
misc equipment	1880

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 1, 2000

Mr. Les Brown, Chairman
Land O'Lakes Sanitary District No. 1
P.O. Box 246
Land O'Lakes, WI 54540-0246

1999 Analytical Review DWCCA-3040-ELE

Dear Mr. Brown:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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 our 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. The cost of painting a water tower is a maintenance item, even though the amount of the expenditure is large. Therefore, it is not appropriate to capitalize this cost in Account 342, Distribution Reservoirs and Standpipes, Water Utility Plant in Service schedule. Also, the estimated cost of the previous painting should not be retired from Account 342. The Commission's policy is to charge the cost of painting a water tower to Account 183, Other Deferred Debits, and then the balance in Account 183 is amortized over an authorized period of time to operating expenses. Please submit a copy of the invoice for painting the water tower and upgrading its safety equipment. Also, please indicate the period of time over which the utility prefers to amortize this expenditure. After the information has been received, we will review it and then submit to you the necessary adjusting journal entries and authorization for amortization.

2. We noted \$330 reported in Account 474, Other Water Revenues, described as "interest on checking account." In the future, interest on checking is more appropriately reported in Account 419, Interest and Dividend Income.

3. We noted two ¾" meters reported added on the meters schedule and \$624 reported in Account 345, Meters, Water Utility Plant in Service schedule, as additions. Please provide a copy of the invoice for these meters and your estimated cost of installation.

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) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3040.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	33,884	1
Total Sales of Water	33,884	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	5,756	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,756	
Total Operating Revenues	39,640	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,335	5
General Operating Expenses (680-690)	10,754	6
Total Operation and Maintenance Expenses	33,089	
Other Operating Expenses		
Depreciation Expense (403)	5,477	7
Amortization Expense (404)	0	8
Taxes (408)	1,155	9
Total Other Operating Expenses	6,632	
Total Operating Expenses	39,721	
NET OPERATING INCOME	(81)	

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	97	3,918	8,099	4
Commercial	48	11,634	12,376	5
Industrial				6
Total Metered Sales to General Customers (461)	145	15,552	20,475	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		12,570	8
Other Sales to Public Authorities (464)	6	398	839	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	152	15,950	33,884	

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)	12,570	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)	12,570	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	364	7
Other (specify):		
RENTAL FOR ANTENNA SPACE ON WATER TOWER	2,160	8
TOWN OF LAND O' LAKES	2,902	9
INTEREST ON CHECKING ACCOUNT	330	10
Total Other Water Revenues (474)	5,756	
Amortization of Construction Grants (475):		
NONE		11
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)	14,624	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,307	3
Chemicals (630)	325	4
Supplies and Expenses (640)	1,826	5
Repairs of Water Plant (650)	1,652	6
Transportation Expenses (660)	601	7
Total Plant Operation and Maintenance Expenses	22,335	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	0	8
Office Supplies and Expenses (681)	1,953	9
Outside Services Employed (682)	1,661	10
Insurance Expense (684)	4,512	11
Employees Pensions and Benefits (686)	2,064	12
Regulatory Commission Expenses (688)	318	13
Miscellaneous General Expenses (689)	242	14
Uncollectible Accounts (690)	4	15
Total General Operating Expenses	10,754	
 Total Operation and Maintenance Expenses	 33,089	

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		1,112	3
PSC Remainder Assessment		43	4
Other (specify): NONE			5
Total tax expense		1,155	

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)	14,010		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	14,010	0	
PUMPING PLANT			
Land and Land Rights (320)	500		12
Structures and Improvements (321)	16,854		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	8,750		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,352		20
Total Pumping Plant	34,456	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,308		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	1,308	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			14,010 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	14,010
PUMPING PLANT			
Land and Land Rights (320)			500 12
Structures and Improvements (321)			16,854 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			8,750 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,352 20
Total Pumping Plant	0	0	34,456
WATER TREATMENT PLANT			
Land and Land Rights (330)			1,308 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	1,308
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	46,151	55,165	26
Transmission and Distribution Mains (343)	83,940		27
Fire Mains (344)	0		28
Services (345)	35,950	3,169	29
Meters (346)	16,755	654	30
Hydrants (348)	16,896		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	199,692	58,988	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,783		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	827		38
Other Tangible Property (390)	0		39
Total General Plant	2,610	0	
Total utility plant in service directly assignable	252,076	58,988	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	252,076	58,988	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	8,000		93,316 26
Transmission and Distribution Mains (343)			83,940 27
Fire Mains (344)			0 28
Services (345)			39,119 29
Meters (346)	441		16,968 30
Hydrants (348)			16,896 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,441	0	250,239
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,783 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			827 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,610
Total utility plant in service directly assignable	8,441	0	302,623
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	8,441	0	302,623

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			1,507	1,507	1
February			1,379	1,379	2
March			1,333	1,333	3
April			1,355	1,355	4
May			1,715	1,715	5
June			1,726	1,726	6
July			4,349	4,349	7
August			2,679	2,679	8
September			1,694	1,694	9
October			1,636	1,636	10
November			1,588	1,588	11
December			1,645	1,645	12
Total for year	0	0	22,606	22,606	
Less: Measured or estimated water used in main flushing and water treatment during year				530	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				22,076	16
Less: Water sold				15,950	17
Losses and unaccounted for				6,126	18
Percent unaccounted for to the nearest whole percent (%)				28%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
During the three weeks the water tower was being repainted (interior and exterior) it was necessary to have two hydrants open to keep the system working. An average of 255,000 gallons of water was used each day.					
Maximum gallons pumped by all methods in any one day during reporting year				238	21
Date of maximum: 7/29/1999					22
Cause of maximum:					23
Combination of hydrants running and high usage.					
Minimum gallons pumped by all methods in any one day during reporting year				29	24
Date of minimum: 3/7/1999					25
Total KWH used for pumping for the year				29,939	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)	
200' E OF NE CRN PUMP HOUSE R #1		91	12	50,000	Yes	1

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	PUMP	WELL		1
Location	#1 WELL	WELLHOUSE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	BERKLEY PUMP	BERKLEY PUMP		5
Year Installed	1968	1968		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	350	350		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	FORD		10
Year Installed	1968	1975		11
Type	ELECTRIC	PROPANE		12
Horsepower	25	0		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)	ET		3
Year constructed	1968		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons	40,000		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	5,747	0	0	0	5,747	1
A	D	8.000	12,137	0	0	0	12,137	2
A	T	8.000	150	0	0	0	150	3
Total Within Municipality			18,034	0	0	0	18,034	
Total Utility			18,034	0	0	0	18,034	

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	0.725	121	2	0	0	123	9	1
M	1.000	11	0	0	0	11	1	2
M	1.500	2	0	0	0	2		3
M	2.000	3	0	0	0	3		4
M	3.000	1	0	0	0	1		5
Total Utility		138	2	0	0	140	10	

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)	
0.725	167	2	16	0	153	0	1
1.000	12	0	0	0	12	0	2
1.500	2	0	0	0	2	0	3
2.000	3	0	0	0	3	0	4
3.000	1	0	0	0	1	0	5
Total:	185	2	16	0	171	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.725	97	49	0	2	0	5	153	1
1.000	1	6	0	3	0	2	12	2
1.500	0	2	0	0	0	0	2	3
2.000	0	2	0	1	0	0	3	4
3.000	0	1	0	0	0	0	1	5
Total:	98	60	0	6	0	7	171	

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	35	0	0	0	35	2
Total Fire Hydrants	35	0	0	0	35	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	35
Number of distribution system valves end of year:	32
Number of distribution valves operated during year:	16

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

The District repainted the water tower and upgraded the safety equipment on the tower. The cost for this was \$55,165 and the previous painting was approximately \$8000 (exterior only).

Services added were financed by the customers (\$2700) and the District paid the \$469.

Water Services (Page W-16)

Service lines were paid for by customer and amount given to district to record as Contributions in Aid of Construction.

Meters (Page W-17)

The district is replacing meters rather than testing meters. By the end of 2000 we hope to have all the meters replaced with the exception of the meters larger than 1". These meters will be tested.
