



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ADELL WATER AND SEWER UTILITY

Principal Office: N2302 BATES ROAD
P.O. BOX 47
ADELL, WI 53707

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ADELL WATER AND SEWER UTILITY

Utility Address: N2302 BATES ROAD

P.O. BOX 47
ADELL, WI 53707

When was utility organized? 1/1/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BERNADETTE M MONDLOCH

Title: VILLAGE CLERK

Office Address:

N2302 BATES ROAD
P.O. BOX 47
ADELL, WI 53001

Telephone: (414) 994 - 4876

Fax Number: (414) 994 - 2928

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkraus.com

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

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkraus.com

Date of most recent audit report: 3/23/1999

Period covered by most recent audit: Year Ended December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS BERNADETTE M MONDLOCH

Title: VILLAGE CLERK

Office Address:

N2302 BATES ROAD
P.O. BOX 47
ADELL, WI 53001

Telephone: (414) 994 - 4876

Fax Number: (414) 994 - 2928

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- MS MARTIN BREM, TRUSTEE
 - MR RUSSELL CLINE, JR, TRUSTEE
 - MR LIEGHTON HOLTZ, TRUSTEE
 - MR ARLO NEUMANN, TRUSTEE
 - MR CLARENCE NEUMANN, TRUSTEE
 - MR DEEMS PELISHEK, PRESIDENT
 - MR ANDY SCHMITT, TRUSTEE
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 11/13/196

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)	81,695	74,680	1
Operating Expenses:			
Operation and Maintenance Expense (401)	45,695	44,815	2
Depreciation Expense (403)	14,911	14,754	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,168	11,102	5
Total Operating Expenses	71,774	70,671	
Net Operating Income	9,921	4,009	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,921	4,009	
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)	5,131	2,663	9
Miscellaneous Nonoperating Income (421)	(22,130)	30,362	10
Total Other Income	(16,999)	33,025	
Total Income	(7,078)	37,034	
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	(7,078)	37,034	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,296	3,010	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,478	2,056	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	7,774	5,066	
Net Income	(14,852)	31,968	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	221,182	152,964	19
Balance Transferred from Income (433)	(14,852)	31,968	20
Miscellaneous Credits to Surplus (434)	45,162	36,250	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)	251,492	221,182	

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):		
Investment interest	5,131	4
Total (Acct. 419):	5,131	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer utility income	(22,130)	5
Total (Acct. 421):	(22,130)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax equivalent waived	10,352	8
Wages, FICA, benefits, insurance paid by village	34,810	9
Total (Acct. 434):	45,162	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					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	81,695	0	0	0	81,695	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	81,695	0	0	0	81,695	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	538,683	537,906	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	234,707	219,718	2
Net Utility Plant	303,976	318,188	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,083,210	2,018,176	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	376,978	322,753	4
Net Nonutility Property	1,706,232	1,695,423	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	53,524	0	7
Total Other Property and Investments	1,759,756	1,695,423	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	72,185	139,312	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,290	4,244	11
Other Accounts Receivable (143)	8,751	10,070	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	1,202	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	85,226	154,828	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,148,958	2,168,439	

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)	244,381	244,381	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	251,492	221,182	23
Total Proprietary Capital	495,873	465,563	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	21,099	36,653	25
Other long-Term Debt (224)	970,447	971,979	26
Total Long-Term Debt	991,546	1,008,632	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,695	90,567	28
Payables to Municipality (233)	50,808	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,500	2,000	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	67,003	92,567	
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)	594,536	601,677	38
Total Liabilities and Other Credits	2,148,958	2,168,439	

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)	538,683	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)					8
Total Utility Plant	538,683	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	234,707	0	0	0	9
Total Accumulated Provision	234,707	0	0	0	
Net Utility Plant	303,976	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	219,718				219,718	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,911				14,911	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	415				415	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,326	0	0	0	15,326	13
Debits during year						14
Book cost of plant retired	337				337	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	337	0	0	0	337	19
Balance End of Year	234,707	0	0	0	234,707	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,928,473	154,737		2,083,210	1
Other (specify):					
Construction Work in Progress - Sewer	89,703		89,703	0	2
Total Nonutility Property (121)	2,018,176	154,737	89,703	2,083,210	
Less accum. prov. depr. & amort. (122)	322,753	54,225		376,978	3
Net Nonutility Property	1,695,423	100,512	89,703	1,706,232	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		771 2
Sewer utility		431 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>1,202</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	244,381	1
Changes during year (explain):		2
Balance end of year	<u><u>244,381</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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)	
Advances (223)					
Sewer plant equipment	11/11/1988	11/11/1998	6.00%	378	1
Well acidization	12/28/1993	12/28/1998	4.00%	0	2
Water plant	12/04/1991	12/01/1998	6.00%	20,721	3
Total for Account 223				21,099	
Other Long-Term Debt (224)					
Sewer Clean Water Fund Loans	01/15/1992	11/15/2012	3.02%	908,539	4
1998 Promissory Note	01/26/1998	01/26/2003	5.50%	61,908	5
Total for Account 224				970,447	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	11,168	2
Charged electric department expense		3
Charged sewer department expense	161	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>11,329</u>	
Taxes paid during year:		
County, state and local taxes	10,352	6
Social Security taxes	887	7
PSC Remainder Assessment	90	8
Other (explain):		
NONE		9
Total payments and other debits	<u>11,329</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Well acidization (State Trust Fund)	200	47	247	0	2
Sewer plant equipment (State Trust Fund)	100	63	163	0	3
Water plant (State Trust Fund)	1,200	1,368	1,568	1,000	4
Subtotal	1,500	1,478	1,978	1,000	
Other long-Term Debt (224)					
Sewer Clean Water Fund Loans	500	2,840	2,840	500	5
1998 Promissory Note		3,456	3,456	0	6
Subtotal	500	6,296	6,296	500	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	2,000	7,774	8,274	1,500	

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	102,611	0	0	499,066	0	601,677	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
Hook up fees	1,800			1,800		3,600	4
Deduct charges (specify):							
Amortization of construction grants				10,741		10,741	5
Balance End of Year	104,411	0	0	490,125	0	594,536	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				381,118		381,118	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):		
Sewer replacement	15,961	3
Sewer bond redemption	37,563	4
Total (Acct. 125):	53,524	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,290	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	4,290	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	8,751	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	8,751	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
Loaned for sewer rehabilitation	50,000	17
Miscellaneous payable	808	18
Total (Acct. 233):	50,808	
Other Deferred Credits (253):		
NONE		19
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	538,294	0	0	0	538,294	1
Materials and Supplies	385	0	0	0	385	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	227,212	0	0	0	227,212	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	103,511	0	0	0	103,511	6
Other (specify):					0	7
Average Net Rate Base	207,956	0	0	0	207,956	
Net Operating Income	9,921	0	0	0	9,921	8
Net Operating Income as a percent of Average Net Rate Base	4.77%	N/A	N/A	N/A	4.77%	

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	244,381	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	236,337	3
Other (Specify):		4
Total Average Proprietary Capital	480,718	
Net Income		
Net Income	(14,852)	5
Percent Return on Proprietary Capital	-3.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 30, 1999

Ms. Bernadette M. Mondlock, Village Clerk
Adell Municipal Sewer And Water Utility
N2302 Bates Road
P.O. Box 47
Adell, WI 53001-0047

1998 Analytical Review DWCCA-30-PJL

Dear Ms. Mondloch:

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

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

Sincerely,

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

PJL:tlk:w:\compl\analytical review letters\june 30 1999 letters.doc

cc: Mr. Deems Pelishek, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	75,523	1
Total Sales of Water	75,523	
Other Operating Revenues		
Forfeited Discounts (470)	261	2
Other Water Revenues (474)	5,911	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	6,172	
Total Operating Revenues	81,695	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	30,005	5
General Operating Expenses (680-690)	15,690	6
Total Operation and Maintenance Expenses	45,695	
Other Operating Expenses		
Depreciation Expense (403)	14,911	7
Amortization Expense (404)		8
Taxes (408)	11,168	9
Total Other Operating Expenses	26,079	
Total Operating Expenses	71,774	
NET OPERATING INCOME	9,921	

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	199	8,727	42,049	4
Commercial	37	2,011	8,606	5
Industrial	5	465	1,794	6
Total Metered Sales to General Customers (461)	241	11,203	52,449	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		22,641	8
Other Sales to Public Authorities (464)	2	34	433	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	244	11,237	75,523	

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)	22,641	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)	22,641	
Forfeited Discounts (470):		
Customer late payment charges	261	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	261	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	484	7
Other (specify):		
Water sold to contractor for construction use and water sold to customer with a private well which was not operating for portion of the year.	5,427	8 9
Total Other Water Revenues (474)	5,911	
Amortization of Construction Grants (475):		
NONE		10
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)	11,587	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,142	3
Chemicals (630)		4
Supplies and Expenses (640)	6,808	5
Repairs of Water Plant (650)	8,700	6
Transportation Expenses (660)	768	7
Total Plant Operation and Maintenance Expenses	30,005	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	668	8
Office Supplies and Expenses (681)	996	9
Outside Services Employed (682)	4,694	10
Insurance Expense (684)	3,285	11
Employees Pensions and Benefits (686)	2,595	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,452	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,690	
 Total Operation and Maintenance Expenses	45,695	

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		10,352	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		161	2
Net property tax equivalent		10,191	
Social Security		887	3
PSC Remainder Assessment		90	4
Other (specify): NONE			5
Total tax expense		11,168	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212840				3
County tax rate	mills		6.560280				4
Local tax rate	mills		5.950000				5
School tax rate	mills		10.473940				6
Voc. school tax rate	mills		1.723380				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.920440				10
Less: state credit	mills		1.747370				11
Net tax rate	mills		23.173070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.950000				14
Combined School Tax Rate	mills		12.197320				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.147320				17
Total Tax Rate	mills		24.920440				18
Ratio of Local and School Tax to Total	dec.		0.728210				19
Total tax net of state credit	mills		23.173070				20
Net Local and School Tax Rate	mills		16.874867				21
Utility Plant, Jan. 1	\$	537,906	537,906				22
Materials & Supplies	\$	771	771				23
Subtotal	\$	538,677	538,677				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	538,677	538,677				26
Assessment Ratio	dec.		0.925500				27
Assessed Value	\$	498,546	498,546				28
Net Local & School Rate	mills		16.874867				29
Tax Equiv. Computed for Current Year	\$	8,413	8,413				30
Tax Equivalent per 1994 PSC Report	\$	10,352					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	10,352					34

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)	500		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)	129,105		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	129,605	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	22,363		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	81,252		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,390		20
Total Pumping Plant	107,005	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,614		23
Total Water Treatment Plant	9,614	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		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)			500 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)			129,105 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	129,605
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			22,363 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			81,252 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,390 20
Total Pumping Plant	0	0	107,005
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			9,614 23
Total Water Treatment Plant	0	0	9,614
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			400 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)	41,501		26
Transmission and Distribution Mains (343)	120,485		27
Fire Mains (344)	0		28
Services (345)	31,975	667	29
Meters (346)	20,668	447	30
Hydrants (348)	20,285		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	235,314	1,114	
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)	1,398		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	54,970		38
Other Tangible Property (390)	0		39
Total General Plant	56,368	0	
Total utility plant in service directly assignable	537,906	1,114	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	537,906	1,114	

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)			41,501 26
Transmission and Distribution Mains (343)			120,485 27
Fire Mains (344)			0 28
Services (345)			32,642 29
Meters (346)	337		20,778 30
Hydrants (348)			20,285 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	337	0	236,091
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)			1,398 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			54,970 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	56,368
Total utility plant in service directly assignable	337	0	538,683
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	337	0	538,683

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			1,211	1,211	1
February			1,125	1,125	2
March			1,168	1,168	3
April			1,129	1,129	4
May			1,342	1,342	5
June			1,295	1,295	6
July			816	816	7
August			1,071	1,071	8
September			1,553	1,553	9
October			1,146	1,146	10
November			1,105	1,105	11
December			1,178	1,178	12
Total for year	0	0	14,139	14,139	
Less: Measured or estimated water used in main flushing and water treatment during year				200	13
Less: Other utility use				200	14
Other utility use explanation:					15
Fire department practice and fire calls.					
Water pumped into distribution system				13,739	16
Less: Water sold				11,237	17
Losses and unaccounted for				2,502	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				88	21
Date of maximum: 9/9/1998					22
Cause of maximum:					23
Water main break.					
Minimum gallons pumped by all methods in any one day during reporting year				19	24
Date of minimum: 7/30/1998					25
Total KWH used for pumping for the year				31,423	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)	
CENTER AVENUE	1	450	15	45,450	Yes	1
MILWAUKEE AVENUE	2	300	30	75,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	CENTER AVENUE	PARK STREET	1
Location	CENTER AVENUE	PARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	UNKNOWN	UNKNOWN	5
Year Installed	1963	1981	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	210	225	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	9
Year Installed	1963	1981	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	210	225	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1 - CENTER AVENUE	#2 - TOWER AVENUE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1963	1963	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	250	6
Total capacity in gallons	46,450	75,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	13,509	0	0	0	13,509
M	D	8.000	6,992	0	0	0	6,992
Total Within Municipality			20,501	0	0	0	20,501
Total Utility			20,501	0	0	0	20,501

1
2

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	0.625	197	4	0	0	201		1
M	1.000	16	0	0	0	16		2
M	2.000	1	0	0	0	1		3
Total Utility		214	4	0	0	218	0	

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	303	4	9	(39)	259	0	1
1.000	15	0	0	6	21	0	2
2.000	1	1	1	0	1	0	3
Total:	319	5	10	(33)	281	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	199	31	5	1	0	23	259	1
1.000		4	0	1	0	16	21	2
2.000		0	1	0	0	0	1	3
Total:	199	35	6	2	0	39	281	

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	34				34	2
Total Fire Hydrants	34	0	0	0	34	
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:	34
Number of distribution system valves end of year:	61
Number of distribution valves operated during year:	61

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Additions paid for by the utility and billed to customers per rate schedule Cz-1.

Meters (Page W-17)

The meter adjustment of 33 results from an error on the test count in 1997. No meters were tested in 1998. The utility will test meters in 1999.
