



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELCHO SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 86
ELCHO, WI 54428

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: ELCHO SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 86
ELCHO, WI 54428

When was utility organized? 12/8/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DANNY DESJARLAIS

Title: PRESIDENT

Office Address:

N11226 RIORDAN STREET
ELCHO, WI 54428

Telephone: (715) 275 - 4672

Fax Number: (715) 275 - 3998

E-mail Address:

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

43A WEST DAVENPORT
P.O. BOX 116
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5417

E-mail Address:

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

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

43A WEST DAVENPORT ST
P.O. BOX 116
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5417

E-mail Address:

Date of most recent audit report: 2/3/1999

Period covered by most recent audit: 01/01/1998 TO 12/31/1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANNY DESJARLAIS

Title: PRESIDENT

Office Address:

N11226 RIORDAN STREET
P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 3998

E-mail Address:

Name: MR RICHARD SCHUH

Title: VICE PRESIDENT

Office Address:

P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 3998

E-mail Address:

Name: MR TODD VISSER

Title: OPERATOR

Office Address:

P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 398

E-mail Address:

Name: MRS MARIE SCHUH

Title: SECRETARY/TREASURER

Office Address:

P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 3998

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

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:

IDENTIFICATION AND OWNERSHIP

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)	48,176	46,132	1
Operating Expenses:			
Operation and Maintenance Expense (401)	28,772	22,696	2
Depreciation Expense (403)	11,293	11,115	3
Amortization Expense (404)	0	0	4
Taxes (408)	940	788	5
Total Operating Expenses	41,005	34,599	
Net Operating Income	7,171	11,533	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,171	11,533	
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)	1,206	1,206	9
Miscellaneous Nonoperating Income (421)	5,129	1,244	10
Total Other Income	6,335	2,450	
Total Income	13,506	13,983	
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	13,506	13,983	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,966	9,725	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	9,966	9,725	
Net Income	3,540	4,258	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(9,789)	(14,047)	19
Balance Transferred from Income (433)	3,540	4,258	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(6,249)	(9,789)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS, CHECKING, AND CD'S	1,206	4
Total (Acct. 419):	1,206	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPARTMENT INCOME	5,129	5
Total (Acct. 421):	5,129	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	48,176	0	0	0	48,176	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	48,176	0	0	0	48,176	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	541,990	487,099	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	153,916	142,765	2
Net Utility Plant	388,074	344,334	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	709,600	516,395	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	211,735	199,460	4
Net Nonutility Property	497,865	316,935	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	16,243	14,179	7
Total Other Property and Investments	514,108	331,114	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	22,489	14,152	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,771	4,481	11
Other Accounts Receivable (143)	4,046	3,770	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	652	1,585	14
Materials and Supplies (150)	5,059	2,077	15
Prepayments (165)	3,166	2,147	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	40,183	28,212	
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	942,365	703,660	

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)	600	600	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(6,249)	(9,789)	23
Total Proprietary Capital	(5,649)	(9,189)	
LONG-TERM DEBT			
Bonds (221)	78,000	86,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	279,038	168,119	26
Total Long-Term Debt	357,038	254,119	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	133,107	3,716	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,252	355	32
Other Current and Accrued Liabilities (238)	75	51	33
Total Current and Accrued Liabilities	135,434	4,122	
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)	455,542	454,608	38
Total Liabilities and Other Credits	942,365	703,660	

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)	541,990	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	541,990	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	153,916	0	0	0	9
Total Accumulated Provision	153,916	0	0	0	
Net Utility Plant	388,074	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	142,765				142,765	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,293				11,293	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	282				282	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	875				875	10
Other credits (specify):						11
					0	12
Total credits	12,450	0	0	0	12,450	13
Debits during year						14
Book cost of plant retired	1,299				1,299	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,299	0	0	0	1,299	19
Balance End of Year	153,916	0	0	0	153,916	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	516,395	193,779	574	709,600	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	516,395	193,779	574	709,600	
Less accum. prov. depr. & amort. (122)	199,460	12,849	574	211,735	3
Net Nonutility Property	316,935	180,930	0	497,865	

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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	2,530	1,793 2
Sewer utility	2,529	284 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	5,059	2,077

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	600 1
Changes during year (explain):	2
Balance end of year	600

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)	
FMHA	04/10/1969	01/01/2007	3.75%	78,000	1
Total Bonds (Account 221):				78,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NORTHWOODS STATE BANK	02/03/1998	02/03/2013	6.00%	25,086	1
NORTHWOODS STATE BANK	02/04/1998	02/03/2001	6.00%	65,278	2
NORTHWOODS STATE BANK	06/22/1998	06/22/2000	6.00%	54,501	3
CLEAN WATER FUND	12/21/1998	05/01/2018	0.82%	134,173	4
Total for Account 224				279,038	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	940	2
Charged electric department expense		3
Charged sewer department expense	898	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,838</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,680	7
PSC Remainder Assessment	158	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,838</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)					
FMHA	0	3,225	3,225	0	1
Subtotal	0	3,225	3,225	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NORTHWOODS STATE BANK	355	6,741	4,844	2,252	3
Subtotal	355	6,741	4,844	2,252	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	355	9,966	8,069	2,252	

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	157,983	0	0	296,625	0	454,608	1
Add credits during year:							
For Services				934		934	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	157,983	0	0	297,559	0	455,542	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION FHA	1,031	3
RESERVE ACCOUNT FHA	11,740	4
REPLACEMENT ACCOUNT	3,472	5
Total (Acct. 125):	16,243	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,771	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	4,771	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	4,046	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	4,046	
Receivables from Municipality (145):		
DELINQUENTS HELD BY COUNTY	652	14
Total (Acct. 145):	652	
Prepayments (165):		
PREPAID INSURANCE	3,166	15
Total (Acct. 165):	3,166	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	514,544	0	0	0	514,544	1
Materials and Supplies	2,161	0	0	0	2,161	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	148,340	0	0	0	148,340	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	157,983	0	0	0	157,983	6
Other (specify):					0	7
Average Net Rate Base	210,382	0	0	0	210,382	
Net Operating Income	7,171	0	0	0	7,171	8
Net Operating Income as a percent of Average Net Rate Base	3.41%	N/A	N/A	N/A	3.41%	

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	600	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(8,019)	3
Other (Specify):		4
Total Average Proprietary Capital	(7,419)	
Net Income		
Net Income	3,540	5
Percent Return on Proprietary Capital	N/A	

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

Balance Sheet (Page F-05)

ACCOUNTS PAYABLE INCLUDES \$126,483 DUE FOR NEW CONSTRUCTION FOR THE WATER UTILITY.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Elcho Sanitary District #1
Elcho, Wisconsin

We have compiled the balance sheets of Elcho Sanitary District #1 as of December 31, 1998, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

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

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

Wipfli Ullrich Bertelson LLP

February 3, 1999
Rhineland, Wisconsin

May 18, 1999

Mr. Danny Desjarlais, President
Elcho Sanitary District No 1
N11226 Riordan Street
Elcho, WI 54428-9612

1998 Analytical Review DWCCA-1770-PJL

Dear Mr. Desjarlais:

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

FINANCIAL SECTION FOOTNOTES

fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

1. In the future, please note the instructions in the headnotes for page W-5, Water Operation & Maintenance Expenses, which instructs the preparer that an explanation should be provided in the footnotes for any account which fluctuates 30 % and \$2,000.

2. In the footnotes for page W-17 you explained that the utility does not currently test meters and that you are on a cycle for replacement of meters. Please provide detail of this cycle and confirm that it is in compliance with Wisconsin Administrative Code § PSC 185.76.

Thank you for your efforts in preparing your 1998 annual report. Please respond to our inquiry within 30 days of the date of this letter. 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\5 18 1999 rev letters.doc

Response received on 7/28/99 by phone call from Marie Schuh, they are trying to replace 6 meters each month, they do not have any testing equipment.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	47,444	1
Total Sales of Water	47,444	
Other Operating Revenues		
Forfeited Discounts (470)	384	2
Other Water Revenues (474)	348	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	732	
Total Operating Revenues	48,176	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	16,407	5
General Operating Expenses (680-690)	12,365	6
Total Operation and Maintenance Expenses	28,772	
Other Operating Expenses		
Depreciation Expense (403)	11,293	7
Amortization Expense (404)		8
Taxes (408)	940	9
Total Other Operating Expenses	12,233	
Total Operating Expenses	41,005	
NET OPERATING INCOME	7,171	

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	160	5,339	17,905	4
Commercial	29	2,479	6,384	5
Industrial	4	169	497	6
Total Metered Sales to General Customers (461)	193	7,987	24,786	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		19,300	8
Other Sales to Public Authorities (464)	5	1,644	3,358	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	199	9,631	47,444	

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)	19,300	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)	19,300	
Forfeited Discounts (470):		
Customer late payment charges	384	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	384	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	290	7
Other (specify):		
MISCELLANEOUS	58	8
Total Other Water Revenues (474)	348	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,157	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,307	3
Chemicals (630)	1,243	4
Supplies and Expenses (640)	2,101	5
Repairs of Water Plant (650)	2,907	6
Transportation Expenses (660)	692	7
Total Plant Operation and Maintenance Expenses	16,407	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,643	8
Office Supplies and Expenses (681)	1,681	9
Outside Services Employed (682)	4,551	10
Insurance Expense (684)	940	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	550	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,365	
Total Operation and Maintenance Expenses	28,772	

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		840	3
PSC Remainder Assessment		100	4
Other (specify): NONE			5
Total tax expense		940	

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)	800		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	800	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	497	54,501	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)	129,513		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	130,010	54,501	
PUMPING PLANT			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	66,180		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,120		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,920		20
Total Pumping Plant	88,820	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	639		23
Total Water Treatment Plant	639	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)			800	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	800	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			54,998	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)			129,513	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	184,511	
PUMPING PLANT				
Land and Land Rights (320)			600	12
Structures and Improvements (321)			66,180	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			19,120	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,920	20
Total Pumping Plant	0	0	88,820	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			639	23
Total Water Treatment Plant	0	0	639	
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)	48,408		26
Transmission and Distribution Mains (343)	149,345		27
Fire Mains (344)	0		28
Services (345)	28,502		29
Meters (346)	10,801	1,579	30
Hydrants (348)	13,157		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	250,213	1,579	
GENERAL PLANT			
Land and Land Rights (370)	865		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,979	110	35
Computer Equipment (372.1)	5,924		36
Transportation Equipment (373)	3,562		37
Other General Equipment (379)	4,287		38
Other Tangible Property (390)	0		39
Total General Plant	16,617	110	
Total utility plant in service directly assignable	487,099	56,190	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	487,099	56,190	

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)			48,408 26
Transmission and Distribution Mains (343)			149,345 27
Fire Mains (344)			0 28
Services (345)	428		28,074 29
Meters (346)	871		11,509 30
Hydrants (348)			13,157 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,299	0	250,493
GENERAL PLANT			
Land and Land Rights (370)			865 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,089 35
Computer Equipment (372.1)			5,924 36
Transportation Equipment (373)			3,562 37
Other General Equipment (379)			4,287 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	16,727
Total utility plant in service directly assignable	1,299	0	541,990
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,299	0	541,990

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			1,298	1,298	1
February			1,188	1,188	2
March			1,281	1,281	3
April			1,290	1,290	4
May			1,255	1,255	5
June			1,355	1,355	6
July			1,487	1,487	7
August			1,351	1,351	8
September			1,292	1,292	9
October			1,458	1,458	10
November			1,754	1,754	11
December			2,323	2,323	12
Total for year	0	0	17,332	17,332	
Less: Measured or estimated water used in main flushing and water treatment during year				3,700	13
Less: Other utility use				2,320	14
Other utility use explanation:					15
FIRE PROTECTION					
Water pumped into distribution system				11,312	16
Less: Water sold				9,631	17
Losses and unaccounted for				1,681	18
Percent unaccounted for to the nearest whole percent (%)				15%	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				234	21
Date of maximum: 10/12/1998					22
Cause of maximum:					23
FLUSHING ENTIRE SYSTEM					
Minimum gallons pumped by all methods in any one day during reporting year				5	24
Date of minimum: 8/19/1998					25
Total KWH used for pumping for the year				17,089	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)
-------------------------	--	----------------------------------	--	---	--

NONE

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	DEEP WELL #2	DEEP WELL #3	RESERVOIR	1
Location	1	1		1 2
Purpose	S	P	B	3
Destination	D	D	R	4
Pump Manufacturer	GOULD	SIMMONS	LAYNE NW	5
Year Installed	1985	1991	1970	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	300	300	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US ELECT	US ELECT	9 10
Year Installed	1985	1991	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	20	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR STANDBY			14
Location	1			15
Purpose	S			16
Destination	R			17
Pump Manufacturer	CONTINENTAL			18
Year Installed	1970			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	CONTINENTAL			22 23
Year Installed	1970			24
Type	ELECTRIC			25
Horsepower	15			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#	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	3
Year constructed	1971	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons	190,000	110,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	9
Points of application (wellhouse, central facilities, booster station, other)		OTHER	10
Filters, type (gravity, pressure, other, none)		OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	12
Is a corrosion control chemical used (yes, no)?		Y	13
Is water fluoridated (yes, no)?		N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	2.000	1,542	0	0	0	1,542	1
A	D	4.000	172	0	0	0	172	2
A	D	6.000	19,340	0	0	0	19,340	3
P	D	6.000	470	0	0	0	470	4
A	D	8.000	2,159	0	0	0	2,159	5
Total Within Municipality			23,683	0	0	0	23,683	
Total Utility			23,683	0	0	0	23,683	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	192		3	0	189		1
M	1.000	2	0	0	0	2		2
M	1.250	2	0	0	0	2		3
M	1.500	2	0	0	0	2		4
M	2.000	2	0	0	0	2		5
Total Utility		200	0	3	0	197	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	203	18	17	0	204	0	1
1.000	2	1	0	0	3	0	2
1.250	2	0	0	0	2	0	3
1.500	2	0	0	0	2	0	4
2.000	2	1	0	0	3	0	5
Total:	211	20	17	0	214	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	160	24	4	2	0	14	204	1
1.000	0	2	0	0	0	1	3	2
1.250	0	2	0	0	0	0	2	3
1.500	0	0	0	2	0	0	2	4
2.000	0	1	0	1	0	1	3	5
Total:	160	29	4	5	0	16	214	

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	38			(38)	0	1
Within Municipality	0			38	38	2
Total Fire Hydrants	38	0	0	0	38	
Flushing Hydrants						
	0			3	3	3
Total Flushing Hydrants	0	0	0	3	3	

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:	42
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	59

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

ELCHO SANITARY DISTRICT PURCHASED LAND FOR CONSTRUCTION OF A NEW FACILITY.

Meters (Page W-17)

ELCHO SANITARY DISTRICT IS CURRENTLY ON A CYCLE OF METER REPLACEMENT. THEY ARE MONITORING USAGE TO DETERMINE IF THERE COULD BE A PROBLEM WITH A METER. THEY CURRENTLY DO NOT TEST METERS.
