



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF HOLLAND SANITARY DISTRICT NO. 1

Principal Office: 489 HOLLAND COURT
KAUKAUNA, WI 54130

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: TOWN OF HOLLAND SANITARY DISTRICT NO. 1

Utility Address: 489 HOLLAND COURT
KAUKAUNA, WI 54130

When was utility organized? 11/1/1981

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RICHARD EITING

Title: DEPUTY CLERK

Office Address:

489 HOLLAND COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5765

Fax Number: (920) 766 - 0598

E-mail Address:

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

Name: VICKIE A WENDT

Title: CPA

Office Address: SCHUMAKER, ROMENESKO & ASSOCIATES, SC

P.O. BOX 2459
APPLETON, WI 54913-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

E-mail Address: VAW@SR-A.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: SCHUMAKER, ROMENESKO & ASSOCIATES, SC

Title:

Office Address: SCHUMAKER, ROMENESKO & ASSOCIATES, SC

P.O. BOX 2459
APPLETON, WI 54913-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

E-mail Address:

Date of most recent audit report: 3/18/1999

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: BERNARD FASSBENDER

Title: PRESIDENT

Office Address:

489 HOLLAND COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5765

Fax Number: (920) 766 - 0598

E-mail Address:

Name: RICHARD EITING

Title: DEPUTY CLERK

Office Address:

489 HOLLAND COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5765

Fax Number: (920) 766 - 0598

E-mail Address:

Name: RICHARD FASSBENDER

Title: SUPERINTENDENT

Office Address:

489 HOLLAND COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5765

Fax Number: (920) 766 - 0598

E-mail Address:

Name of utility commission/committee: SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

GLORIA KENNEDY
WILFRED VAN ABEL
JOE VAN HOOFF

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

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)	108,923	98,606	1
Operating Expenses:			
Operation and Maintenance Expense (401)	41,690	77,799	2
Depreciation Expense (403)	22,032	21,937	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,325	1,288	5
Total Operating Expenses	65,047	101,024	
Net Operating Income	43,876	(2,418)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	43,876	(2,418)	
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)	1,543	1,517	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,543	1,517	
Total Income	45,419	(901)	
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	45,419	(901)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,704	7,824	13
Amortization of Debt Discount and Expense (428)	86	87	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	7,790	7,911	
Net Income	37,629	(8,812)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(46,609)	216,749	19
Balance Transferred from Income (433)	37,629	(8,812)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	246,817	22
Appropriations of Surplus--Debit (436)	157	(8)	23
Appropriations of Income to Municipal Funds--Debit (439)	13,785	7,737	24
Total Unappropriated Earned Surplus End of Year (216)	(22,922)	(46,609)	

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 SHORT TERM INVESTMENTS	1,543	4
Total (Acct. 419):	1,543	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
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
NET DECREASE IN SPECIAL FUNDS	157	11
Total (Acct. 436)--Debit:	157	
Appropriations of Income to Municipal Funds (439):		
FORGIVENESS OF PUBLIC FIRE PROTECTION CHARGE	13,785	12
Total (Acct. 439)--Debit:	13,785	

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	108,923	0	0	0	108,923	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	108,923	0	0	0	108,923	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,176,984	1,109,284	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	252,375	230,343	2
Net Utility Plant	924,609	878,941	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	13,966	13,809	7
Total Other Property and Investments	13,966	13,809	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	55,443	26,148	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,405	8,204	11
Other Accounts Receivable (143)	94,456	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,020	970	17
Total Current and Accrued Assets	158,324	35,322	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,881	1,967	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,881	1,967	
Total Assets and Other Debits	1,098,780	930,039	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	13,966	13,809	22
Unappropriated Earned Surplus (216)	(22,922)	(46,609)	23
Total Proprietary Capital	(8,956)	(32,800)	
LONG-TERM DEBT			
Bonds (221)	152,000	154,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	8,197	0	26
Total Long-Term Debt	160,197	154,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	97,950	498	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	633	642	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	98,583	1,140	
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)	848,956	807,699	38
Total Liabilities and Other Credits	1,098,780	930,039	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,118,551	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)	58,433				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,176,984	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	252,375	0	0	0	9
Total Accumulated Provision	252,375	0	0	0	
Net Utility Plant	924,609	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	230,343				230,343	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,032				22,032	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,032	0	0	0	22,032	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	252,375	0	0	0	252,375	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
WATERWORKS MORTGAGE REVENUE BONDS, 1980	86	428	1,881	1
Total			1,881	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATERWORKS MTGE REVENUE BONDS	12/18/1980	12/18/2002	5.00%	152,000	1
Total Bonds (Account 221):				152,000	

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)					
FORD MOTOR COMPANY NOTE	11/19/1998	11/19/2001	1.90%	8,197	1
Total for Account 224				8,197	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,325	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,325</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,201	7
PSC Remainder Assessment	124	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,325</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)					
WATERWORKS MORTGAGE REVENUE BONDS - 1980	642	7,691	7,700	633	1
Subtotal	642	7,691	7,700	633	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
FORD MOTOR COMPANY	0	13	13	0	3
Subtotal	0	13	13	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	642	7,704	7,713	633	

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	807,699	0	0	0	0	807,699	1
Add credits during year:							
For Services						0	2
For Mains	53,275					53,275	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANT	12,018					12,018	5
Balance End of Year	848,956	0	0	0	0	848,956	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	566,076					566,076	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL REDEMPTION FUND	966	3
DEPRECIATION FUND	13,000	4
Total (Acct. 125):	13,966	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,405	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	7,405	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DEVELOPER ACCOUNTS RECEIVABLE FOR EXTENSION OF SERVICE	94,456	12
Total (Acct. 143):	94,456	
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)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
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	1,113,917	0	0	0	1,113,917	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	241,359	0	0	0	241,359	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	828,327	0	0	0	828,327	6
Other (specify):					0	7
Average Net Rate Base	44,231	0	0	0	44,231	
Net Operating Income	43,876	0	0	0	43,876	8
Net Operating Income as a percent of Average Net Rate Base	99.20%	N/A	N/A	N/A	99.20%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	13,887	2
Unappropriated Earned Surplus	(34,765)	3
Other (Specify):		4
Total Average Proprietary Capital	(20,878)	
Net Income		
Net Income	37,629	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

THE DISTRICT IS IN THE PROCESS OF EXTENDING SERVICE TO A NEW SUBDIVISION. COSTS INCURRED TO DATE ARE REPORTED IN CONSTRUCTION WORK IN PROGRESS.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

A LOAN WAS INCURRED WITH FORD MOTOR COMPANY TO PURCHASE A TRUCK.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

THE MAINS FOR WHICH CONTRIBUTIONS IN AID OF CONSTRUCTION WERE RECEIVED ARE INCLUDED IN CONSTRUCTION WORK IN PROGRESS AT 12/31/98.

Signature Page (Page ii)

Accountants' Compilation Report

Members of the Commission
Town of Holland Sanitary District No. 1
Town of Holland, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Town of Holland Sanitary District No. 1 as of December 31, 1998 and 1997, and the related statements of income and earned surplus for the years then ended and the supplemental schedules as of and for the year ended December 31, 1998 included in the accompanying prescribed form.

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 or supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules 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 and schedules are not designed for those who are not informed about such differences.

These financial statements and schedules were compiled by us from financial statements for the same periods which we previously audited, as indicated in our reports dated March 18, 1999 and February 17, 1998.

Schumaker, Romenesko & Associates, S.C.

March 29, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 17, 1999

Mr. Richard Eithing, Deputy Clerk
Town of Holland Sanitary District
489 Holland Court
Kaukauna, WI 54130-8953

1998 Analytical Review DWCCA-2575-ELE

Dear Mr. Eithing:

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.

One note for your 1999 report, please report your gallons as PUMPED not purchased, on the Source of Water Supply Statistical schedule. Your 1998 report has been corrected.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	96,640	1
Total Sales of Water	96,640	
Other Operating Revenues		
Forfeited Discounts (470)	265	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	12,018	4
Total Other Operating Revenues	12,283	
Total Operating Revenues	108,923	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	34,905	5
General Operating Expenses (680-690)	6,785	6
Total Operation and Maintenance Expenses	41,690	
Other Operating Expenses		
Depreciation Expense (403)	22,032	7
Amortization Expense (404)		8
Taxes (408)	1,325	9
Total Other Operating Expenses	23,357	
Total Operating Expenses	65,047	
NET OPERATING INCOME	43,876	

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	121	7,863	34,097	4
Commercial	7	1,972	7,757	5
Industrial	1	10,862	41,001	6
Total Metered Sales to General Customers (461)	129	20,697	82,855	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,785	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	130	20,697	96,640	

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)	13,785	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)	13,785	
Forfeited Discounts (470):		
Customer late payment charges	265	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	265	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
AMORTIZATION OF CONSTRUCTION GRANT	12,018	9
Total Amortization of Construction Grants (475)	12,018	

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)	15,300	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,865	3
Chemicals (630)	8,160	4
Supplies and Expenses (640)	571	5
Repairs of Water Plant (650)	2,895	6
Transportation Expenses (660)	114	7
Total Plant Operation and Maintenance Expenses	34,905	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	400	8
Office Supplies and Expenses (681)	1,194	9
Outside Services Employed (682)	3,813	10
Insurance Expense (684)	1,378	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,785	
Total Operation and Maintenance Expenses	41,690	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,201	3
PSC Remainder Assessment		124	4
Other (specify): NONE			5
Total tax expense		1,325	

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	135,268		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	135,268	0	
PUMPING PLANT			
Land and Land Rights (320)	12,349		12
Structures and Improvements (321)	283,027		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	27,578		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	322,954	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	29,933		23
Total Water Treatment Plant	29,933	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			135,268 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	135,268
PUMPING PLANT			
Land and Land Rights (320)			12,349 12
Structures and Improvements (321)			283,027 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			27,578 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	322,954
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			29,933 23
Total Water Treatment Plant	0	0	29,933
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)	154,107		26
Transmission and Distribution Mains (343)	402,014		27
Fire Mains (344)	0		28
Services (345)	20,123		29
Meters (346)	8,705	842	30
Hydrants (348)	34,923		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	619,872	842	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	262		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0	8,425	37
Other General Equipment (379)	995		38
Other Tangible Property (390)	0		39
Total General Plant	1,257	8,425	
Total utility plant in service directly assignable	1,109,284	9,267	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,109,284	9,267	

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)			154,107 26
Transmission and Distribution Mains (343)			402,014 27
Fire Mains (344)			0 28
Services (345)			20,123 29
Meters (346)			9,547 30
Hydrants (348)			34,923 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	620,714
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			262 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			8,425 37
Other General Equipment (379)			995 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,682
Total utility plant in service directly assignable	0	0	1,118,551
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,118,551

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			1,669	1,669	1
February			1,571	1,571	2
March			1,783	1,783	3
April			2,560	2,560	4
May			2,182	2,182	5
June			2,156	2,156	6
July			2,164	2,164	7
August			2,020	2,020	8
September			1,779	1,779	9
October			1,780	1,780	10
November			1,830	1,830	11
December			1,869	1,869	12
Total for year	0	0	23,363	23,363	
Less: Measured or estimated water used in main flushing and water treatment during year				169	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				23,194	16
Less: Water sold				20,697	17
Losses and unaccounted for				2,497	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				203	21
Date of maximum: 4/28/1998					22
Cause of maximum:					23
WELL OF LOCAL FACTORY WENT DOWN, CAUSING THEM TO PURCHASE ADDITIONAL WATER SUPPLY FROM THE DISTRICT TO MAINTAIN OPERATIONS.					
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 2/13/1998					25
Total KWH used for pumping for the year				111,913	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)	
8126 KATIE LANE- 1981	1	675	10	374,000	Yes	1
8166 HWY 57 - 1991	2	535	8	386,000	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	WELL 1	WELL 2	1
Location	8126 KATIE LANE	8166 HWY 57	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	RED JACKET	GOULDS	5
Year Installed	1981	1991	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	275	235	8
Pump Motor or Standby Engine Mfr	MITSUBISHI	FRANKLIN	10
Year Installed	1981	1991	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIVERSAL TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		6
Total capacity in gallons	175,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	310.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	28,879	0	0	0	28,879
P	D	8.000	623	0	0	0	623
Total Within Municipality			29,502	0	0	0	29,502
Total Utility			29,502	0	0	0	29,502

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	0.750	68	0	0	0	68		1
M	1.000	63	0	0	0	63	7	2
M	2.000	2	0	0	0	2		3
M	4.000	2	0	0	0	2		4
Total Utility		135	0	0	0	135	7	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	138	12	0	0	150	3	1
0.750	4	1	0	0	5	0	2
2.000	1	0	0	0	1	0	3
4.000	1	0	0	0	1	0	4
Total:	144	13	0	0	157	3	

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	121	3	2	0	0	24	150	1
0.750	2	2	0	0	0	1	5	2
2.000	0	0	0	1	0	0	1	3
4.000	0	0	1	0	0	0	1	4
Total:	123	5	3	1	0	25	157	

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	42				42	2
Total Fire Hydrants	42	0	0	0	42	
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:	42
Number of distribution system valves end of year:	73
Number of distribution valves operated during year:	73

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

CHEMICALS (630) - INCREASED DUE TO THE TIMING OF THE SALT PURCHASE AT YEAR END, THEREFORE THE CHEMICALS EXPENSE INCREASED OVER 1997.

REPAIRS OF WATER PLANT (650) - THE DISTRICT SPENT \$40,764 IN 1997 TO CLEAN, SANDBLAST, DISINFECT AND PAINT ITS WATER TOWER.

Water Utility Plant in Service (Page W-08)

TRANSPORTATION EQUIPMENT (373) - PURCHASE OF FORD TRUCK (50%).

Sources of Water Supply - Statistics (Page W-10)

utility reported as purchased, changed to pumped by ele 5/14/99
