



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WALDO WATER AND SEWER UTILITY

Principal Office: 538 W THIRD
WALDO, WI 53093

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.

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WALDO WATER AND SEWER UTILITY

Utility Address: 538 W THIRD
WALDO, WI 53093

When was utility organized? 12/31/1963

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS AUDREY PARRISH

Title: VILLAGE TREASURER

Office Address:

538 W 3RD STREET
WALDO, WI 53093

Telephone: (920) 528 - 8136

Fax Number:

E-mail Address:

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

Name: MS PENNY WEBER CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR BRIAN WIMMLER

Title: VILLAGE TRUSTEE

Office Address:

409 NORTH MILL
WALDO, WI 53093

Telephone: (920) 528 - 7304

Fax Number:

E-mail Address:

Name: MR DON FISHER

Title: VILLAGE TRUSTEE

Office Address:

706 FOURTH
WALDO, WI 53093

Telephone: (920) 528 - 8278

Fax Number:

E-mail Address:

Name: MR GARY HOFSLUND

Title: SUPERINTENDENT

Office Address:

240 HARMON
WALDO, WI 53093

Telephone: (920) 528 - 8121

Fax Number:

E-mail Address:

Name: MR GLENN KLEMME

Title: VILLAGE TRUSTEE

Office Address:

337 W FIRST
WALDO, WI 53093

Telephone: (920) 528 - 7239

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JAMES PIPER
Title: VILLAGE TRUSTEE

Office Address:
812 FOURTH
WALDO, WI 53093

Telephone: (920) 528 - 8768

Fax Number:

E-mail Address:

Name: MR NORBERT JR HINTZ
Title: VILLAGE PRESIDENT

Office Address:
827 W FIRST
WALDO, WI 53093

Telephone: (920) 528 - 8232

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR DON FISHER, VILLAGE TRUSTEE
 - MR NORBERT HINTZ, JR, VILLAGE PRESIDENT
 - MR GLENN KLEMME, VILLAGE TRUSTEE
 - MR JAMES PIPER, VILLAGE TRUSTEE
 - MR BRIAN WIMMLER, VILLAGE TRUSTEE
-

Is sewer service rendered by the utility? NO

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)	21,854	19,639	1
Operating Expenses:			
Operation and Maintenance Expense (401)	15,333	19,313	2
Depreciation Expense (403)	5,158	4,479	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,647	3,618	5
Total Operating Expenses	24,138	27,410	
Net Operating Income	(2,284)	(7,771)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(2,284)	(7,771)	
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)	229	350	9
Miscellaneous Nonoperating Income (421)	14,603	(9,478)	10
Total Other Income	14,832	(9,128)	
Total Income	12,548	(16,899)	
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	12,548	(16,899)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	255	13
Amortization of Debt Discount and Expense (428)		131	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,271	5,493	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	5,271	5,879	
Net Income	7,277	(22,778)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(58,475)	(35,609)	19
Balance Transferred from Income (433)	7,277	(22,778)	20
Miscellaneous Credits to Surplus (434)	3,208	3,208	21
Miscellaneous Debits to Surplus--Debit (435)	0	3,296	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)	(47,990)	(58,475)	

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):		
Special funds and checking account.	229	4
Total (Acct. 419):	229	
Miscellaneous Nonoperating Income (421):		
Net income over expenses-nonregulated sewer department	14,603	5
Total (Acct. 421):	14,603	
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 for 1998 forgiven by Village.	3,208	8
Total (Acct. 434):	3,208	
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	21,854	0	0	0	21,854	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	21,854	0	0	0	21,854	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	243,803	194,478	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	101,141	95,982	2
Net Utility Plant	142,662	98,496	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	373,995	341,122	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	193,809	185,129	4
Net Nonutility Property	180,186	155,993	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,718	3,153	7
Total Other Property and Investments	181,904	159,146	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,530	1,495	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	2,103	2,713	11
Other Accounts Receivable (143)	13,935	10,623	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	541	0	14
Materials and Supplies (150)	762	762	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	26,871	15,593	
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	351,437	273,235	

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)	23,833	23,833	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(47,990)	(58,475)	23
Total Proprietary Capital	(24,157)	(34,642)	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	96,594	91,465	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	96,594	91,465	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,273	2,864	28
Payables to Municipality (233)	644	10,000	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	314	173	32
Other Current and Accrued Liabilities (238)	183	187	33
Total Current and Accrued Liabilities	5,414	13,224	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	7,163	36
Total Deferred Credits	0	7,163	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	273,586	196,025	38
Total Liabilities and Other Credits	351,437	273,235	

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)	243,803	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	243,803	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	101,141	0	0	0	9
Total Accumulated Provision	101,141	0	0	0	
Net Utility Plant	142,662	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	95,982				95,982	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,158				5,158	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	337				337	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	14				14	10
Other credits (specify):						11
					0	12
Total credits	5,509	0	0	0	5,509	13
Debits during year						14
Book cost of plant retired	350				350	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	350	0	0	0	350	19
Balance End of Year	101,141	0	0	0	101,141	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.52%					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	341,122	32,873		373,995	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	341,122	32,873	0	373,995	
Less accum. prov. depr. & amort. (122)	185,129	8,680		193,809	3
Net Nonutility Property	155,993	24,193	0	180,186	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	451	451
Sewer utility	311	311
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	762	762

**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	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	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	23,833	1
Changes during year (explain):		2
Balance end of year	23,833	

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)					
Waldo State Bank loan via village	03/19/1996	03/19/2011	5.75%	86,594	1
1997 advance not repaid to village	09/24/1997	00/00/0000	0.00%	10,000	2
Total for Account 223				96,594	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,696	2
Charged electric department expense		3
Charged sewer department expense	117	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,813</u>	
Taxes paid during year:		
County, state and local taxes	3,208	6
Social Security taxes	583	7
PSC Remainder Assessment	22	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,813</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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Waldo State Bank via Village	173	5,271	5,130	314	2
Subtotal	173	5,271	5,130	314	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	173	5,271	5,130	314	

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	84,324	0	0	111,701	0	196,025	1
Add credits during year:							
For Services	14,000			15,096		29,096	2
For Mains	25,388			17,777		43,165	3
Other (specify):							
For hydrants	4,500					4,500	4
For hookups	800					800	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	129,012	0	0	144,574	0	273,586	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
Depreciation Fund	1,718	3
Total (Acct. 125):	1,718	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,103	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	2,103	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	13,935	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	13,935	
Receivables from Municipality (145):		
Delinquent sewer bill placed on tax roll	541	12
Total (Acct. 145):	541	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Overpayment of hydrant rental for 1998	644	16
Total (Acct. 233):	644	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	219,140	0	0	0	219,140	1
Materials and Supplies	451	0	0	0	451	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	98,561	0	0	0	98,561	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	106,668	0	0	0	106,668	6
Other (specify):					0	7
Average Net Rate Base	14,362	0	0	0	14,362	
Net Operating Income	(2,284)	0	0	0	(2,284)	8
Net Operating Income as a percent of Average Net Rate Base	-15.90%	N/A	N/A	N/A	-15.90%	

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	23,833	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(53,232)	3
Other (Specify):		4
Total Average Proprietary Capital	(29,399)	
Net Income		
Net Income	7,277	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

During 1998 a new subdivision opened. The developer added main, services and hydrants. These costs have been recorded .

Three customers put in services. The services were installed and paid for by the customers. These costs have been recorded.

2. Leaseholder changes.

3. Extensions of service.

The new subdivision had 11 services added. None of these services were in use during 1998.

The three services added by customers were all in use at the end of 1998.

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.

It has been strongly recommended that the Utility apply for a water rate increase as soon as possible.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The advance from the village in the amount of \$10,000 was given to the utility with the understanding that no interest would be charged.

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 143: Increased sewer rates in 1998.

Identification and Ownership (Page iv)

May 20, 1999

Ms. Audrey Parrish, Village Treasurer
Waldo Water And Sewer Utility
538 West 3rd Street
P.O. Box 6
Waldo, WI 53093--0006

1998 Analytical Review DWCCA-6170-PJL

Dear Ms. Parrish:

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. You did a good job completing your annual report.

In the future, please be sure to report the total number of KWH used for pumping for the year on line 26 of the Source Of Supply, Pumping And Purchased Water Statistics schedule on page W-10.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. 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\1999 analytical review letters\May 20 99 rev letters L 1.dc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	21,379	1
Total Sales of Water	21,379	
Other Operating Revenues		
Forfeited Discounts (470)	72	2
Other Water Revenues (474)	403	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	475	
Total Operating Revenues	21,854	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	11,546	5
General Operating Expenses (680-690)	3,787	6
Total Operation and Maintenance Expenses	15,333	
Other Operating Expenses		
Depreciation Expense (403)	5,158	7
Amortization Expense (404)		8
Taxes (408)	3,647	9
Total Other Operating Expenses	8,805	
Total Operating Expenses	24,138	
NET OPERATING INCOME	(2,284)	

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	144	8,419	12,339	4
Commercial	15	2,343	1,787	5
Industrial	4	160	293	6
Total Metered Sales to General Customers (461)	163	10,922	14,419	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		6,519	8
Other Sales to Public Authorities (464)	3	66	441	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	167	10,988	21,379	

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)	6,519	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)	6,519	
Forfeited Discounts (470):		
Customer late payment charges	72	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	72	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	346	7
Other (specify):		
Standby service - flat rate charge	12	8
Meter charge	45	9
Total Other Water Revenues (474)	403	
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)	5,719	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,293	3
Chemicals (630)	1,848	4
Supplies and Expenses (640)	1,602	5
Repairs of Water Plant (650)	84	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	11,546	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,807	8
Office Supplies and Expenses (681)	548	9
Outside Services Employed (682)	1,139	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	118	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	175	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	3,787	
 Total Operation and Maintenance Expenses	 15,333	

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		3,208	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		117	2
Net property tax equivalent		3,091	
Social Security		534	3
PSC Remainder Assessment		22	4
Other (specify): NONE			5
Total tax expense		<u>3,647</u>	

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		0.307000				3
County tax rate	mills		10.016000				4
Local tax rate	mills		7.858000				5
School tax rate	mills		13.203000				6
Voc. school tax rate	mills		2.484000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.868000				10
Less: state credit	mills		2.471000				11
Net tax rate	mills		31.397000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.858000				14
Combined School Tax Rate	mills		15.687000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.545000				17
Total Tax Rate	mills		33.868000				18
Ratio of Local and School Tax to Total	dec.		0.695199				19
Total tax net of state credit	mills		31.397000				20
Net Local and School Tax Rate	mills		21.827163				21
Utility Plant, Jan. 1	\$	194,478	194,478				22
Materials & Supplies	\$	451	451				23
Subtotal	\$	194,929	194,929				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	194,929	194,929				26
Assessment Ratio	dec.		0.647571				27
Assessed Value	\$	126,230	126,230				28
Net Local & School Rate	mills		21.827163				29
Tax Equiv. Computed for Current Year	\$	2,755	2,755				30
Tax Equivalent per 1994 PSC Report	\$	3,208					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	3,208					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)	100		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)	9,208		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	9,308	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	9,404		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	11,288	5,091	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,320		20
Total Pumping Plant	23,012	5,091	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,197		23
Total Water Treatment Plant	3,197	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	975		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)			100 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)			9,208 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	9,308
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			9,404 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	200		16,179 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,320 20
Total Pumping Plant	200	0	27,903
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,197 23
Total Water Treatment Plant	0	0	3,197
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			975 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)	24,660		26
Transmission and Distribution Mains (343)	69,509	25,388	27
Fire Mains (344)	0		28
Services (345)	28,673	14,000	29
Meters (346)	16,567	696	30
Hydrants (348)	17,774	4,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	158,158	44,584	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	181		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	622		38
Other Tangible Property (390)	0		39
Total General Plant	803	0	
Total utility plant in service directly assignable	194,478	49,675	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	194,478	49,675	

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)			24,660 26
Transmission and Distribution Mains (343)			94,897 27
Fire Mains (344)			0 28
Services (345)			42,673 29
Meters (346)	150		17,113 30
Hydrants (348)			22,274 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	150	0	202,592
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			181 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			622 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	803
Total utility plant in service directly assignable	350	0	243,803
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	350	0	243,803

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			1,092	1,092	1
February			1,077	1,077	2
March			1,122	1,122	3
April			1,126	1,126	4
May			1,278	1,278	5
June			1,366	1,366	6
July			1,633	1,633	7
August			1,329	1,329	8
September			1,275	1,275	9
October			1,102	1,102	10
November			940	940	11
December			897	897	12
Total for year	0	0	14,237	14,237	
Less: Measured or estimated water used in main flushing and water treatment during year				205	13
Less: Other utility use				132	14
Other utility use explanation:					15
Fire calls, drills					
Water pumped into distribution system				13,900	16
Less: Water sold				10,988	17
Losses and unaccounted for				2,912	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				122	21
Date of maximum: 7/8/1998					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				10	24
Date of minimum: 5/24/1998					25
Total KWH used for pumping for the year				28,000	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)	
WELL-810 SECOND STREET	1	382	144	50,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	WELL NO 1			1
Location	810 SECOND STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	MIKAGER WELL & PUMP CO			5
Year Installed	1963			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	300			8
Pump Motor or Standby Engine Mfr	US MOTOR			9
Year Installed	1963			10
Type	ELECTRIC			11
Horsepower	40			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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	UNIVERSAL TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		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	6.000	10,440	0	0	0	10,440	1
P	D	6.000	2,019	261	0	0	2,280	2
A	D	8.000	5,289	0	0	0	5,289	3
P	D	8.000	0	966			966	4
Total Within Municipality			17,748	1,227	0	0	18,975	
Total Utility			17,748	1,227	0	0	18,975	

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	139	0	0	0	139		1
M	0.750	6	0	0	0	6		2
M	1.000	10	13	0	0	23	13	3
M	1.250	1	0	0	0	1		4
M	1.500	1	0	0	0	1		5
P	2.000		1			1		6
M	2.000	1		0	0	1		7
Total Utility		158	14	0	0	172	13	

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	162	6	0	0	168	12	1
0.750	4	0	0	0	4	0	2
1.000	13	0	0	0	13	1	3
1.250	1	0	0	0	1	0	4
1.500	1	0	0	0	1	0	5
2.000	1	1	1	0	1	0	6
3.000	1	0	0	0	1	0	7
Total:	183	7	1	0	189	13	

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	138	14	1	1	0	14	168	1
0.750	1	2	0	0	0	1	4	2
1.000	4	6	0	1	0	2	13	3
1.250	0	0	0	0	1	0	1	4
1.500	0	0	0	1	0	0	1	5
2.000	0	1	0	0	0	0	1	6
3.000	0	0	0	0	0	1	1	7
Total:	143	23	1	3	1	18	189	

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	36	4			40	2
Total Fire Hydrants	36	4	0	0	40	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	17
Number of distribution system valves end of year:	43
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650: No large repairs during 1998.

Water Utility Plant in Service (Page W-08)

Account 325: New flowmeter purchased.

Account 343: Mains installed by developer.

Account 345: Services installed by developer and customers.

Account 348: Hydrants installed by developer.

Water Mains (Page W-15)

Mains added during 1998 were added and paid for by developer. The developer gave the utility the cost of these additions.

Water Services (Page W-16)

11 services were added by developer. The developer gave the utility the cost of installation. These were all 1" copper.

3 customers added services during the year at their cost. They gave the utility this cost. There were 2-1" copper services and 1-2" PVC service.

Hydrants and Distribution System Valves (Page W-18)

Developer added hydrants during the year. Developer gave the utility the cost of these additions.

Utility superintendent did not have time to operate more than 17 hydrants during 1998, nor did he have time to operate any distribution valves during 1998.
