



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PELL LAKE SANITARY DISTRICT NO. 1

Principal Office: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

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.

SIGNATURE PAGE

I EILEEN STEFANSKI of
(Person responsible for accounts)

PELL LAKE SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 05/06/1999
(Date)

TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PELL LAKE SANITARY DISTRICT NO. 1

Utility Address: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

When was utility organized? 11/1/1991

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS EILEEN STEFANSKI

Title: TREASURER

Office Address: PELL LAKE SANITARY DISTRICT
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157

Telephone: (414) 279 - 5020

Fax Number: (414) 279 - 0196

E-mail Address: PLSD @ GENEVAONLINE.COM

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

Name: MRS KAREN S HALL

Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (414) 248 - 0220

Fax Number: (414) 248 - 8429

E-mail Address:

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

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

Name: MR PATRICK W. ROMENESKO

Title: SHAREHOLDER

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (414) 248 - 0220

Fax Number: (414) 248 - 8429

E-mail Address:

Date of most recent audit report: 12/31/1997

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JAMES MARQUARDT

Title: UTILITY DIRECTOR

Office Address: PELL LAKE SANITARY DISTRICT
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157

Telephone: (414) 279 - 5020

Fax Number: (414) 279 - 0196

E-mail Address: PLSD @ GENEVAONLINE.COM

Name of utility commission/committee: PLSD #1 BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

MR JON DERKS, COMMISSIONER

MR BILL MARKUT, PRESIDENT

MRS EILEEN STEFANSKI, TREASURER

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:

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)	4,125	1
Operating Expenses:		
Operation and Maintenance Expense (401-402)	64,223	2
Depreciation Expense (403)	74,573	3
Amortization Expense (404-407)	0	4
Taxes (408)	885	5
Total Operating Expenses	139,681	0
Net Operating Income	(135,556)	0
Income from Utility Plant Leased to Others (412-413)	2,280	6
Utility Operating Income	(133,276)	0
OTHER INCOME		
Income from Merchandising, Jobbing and Contract Work (415-416)	0	7
Income from Nonutility Operations (417)	0	8
Nonoperating Rental Income (418)	0	9
Interest and Dividend Income (419)	493,694	10
Miscellaneous Nonoperating Income (421)	68,139	11
Total Other Income	561,833	0
Total Income	428,557	0
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization (425)	0	12
Other Income Deductions (426)	0	13
Total Miscellaneous Income Deductions	0	0
Income Before Interest Charges	428,557	0
INTEREST CHARGES		
Interest on Long-Term Debt (427)	480,748	14
Amortization of Debt Discount and Expense (428)	36,794	15
Amortization of Premium on Debt--Cr. (429)	0	16
Interest on Debt to Municipality (430)	0	17
Other Interest Expense (431)	145,660	18
Interest Charged to Construction--Cr. (432)	312,967	19
Total Interest Charges	350,235	0
Net Income	78,322	0
EARNED SURPLUS		
Unappropriated Earned Surplus (Beginning of Year) (216)	0	20
Balance Transferred from Income (433)	78,322	0
Miscellaneous Credits to Surplus (434)	1,092,727	22
Miscellaneous Debits to Surplus--Debit (435)	0	23
Appropriations of Surplus--Debit (436)	58,915	24
Appropriations of Income to Municipal Funds--Debit (439)	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,112,134	0

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
Rental of utility owned land for farming purposes	2,280	1
Total (Acct. 412):	2,280	
Expenses of Utility Plant Leased to Others (413):		
None	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
None	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
None	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on investments	34,479	5
Interest on special assessments	459,215	6
Total (Acct. 419):	493,694	
Miscellaneous Nonoperating Income (421):		
Miscellaneous copies	34	7
Non-regulated sewer income	(19,917)	8
Local property taxes levied	88,022	9
Total (Acct. 421):	68,139	
Miscellaneous Amortization (425):		
None	0	10
Total (Acct. 425):	0	
Other Income Deductions (426):		
None	0	11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Adjustment for beginning retained earnings balance	882,655	12
Adjustment for beginning accrued interest payable	210,072	13
Total (Acct. 434):	1,092,727	
Miscellaneous Debits to Surplus (435):		
None	0	14
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	58,915	15
Total (Acct. 436)--Debit:	58,915	
Appropriations of Income to Municipal Funds (439):		
None	0	16
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	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
None	0	0	0	0	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	4,125	0	0	0	4,125	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
None	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	4,125	0	0	0	4,125	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	9,766		9,766	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	1,423		1,423	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	950		950	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	12,139	0	12,139	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,481,988		1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	74,818		2
Net Utility Plant	7,407,170	0	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,939,845	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	736	0	4
Net Nonutility Property	4,939,109	0	
Investment in Municipality (123)	0		5
Other Investments (124)	10,992,965		6
Special Funds (125)	633,954		7
Total Other Property and Investments	16,566,028	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	100,718		8
Temporary Cash Investments (132)	2,225,426		9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	2,782		11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	778,775		14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	3,107,701	0	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	88,621		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	88,621	0	
Total Assets and Other Debits	27,169,520	0	

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)	58,915		22
Unappropriated Earned Surplus (216)	1,112,134	0	23
Total Proprietary Capital	1,171,049	0	
LONG-TERM DEBT			
Bonds (221)	10,674,263		24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	1,436,549		26
Total Long-Term Debt	12,110,812	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	165,000		27
Accounts Payable (232)	1,040,401		28
Payables to Municipality (233)	0		29
Customer Deposits (235)	0		30
Taxes Accrued (236)	1,270	0	31
Interest Accrued (237)	328,939	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	1,535,610	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	10,825		35
Other Deferred Credits (253)	0		36
Total Deferred Credits	10,825	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,341,224	0	41
Total Liabilities and Other Credits	27,169,520	0	

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 (101)	7,241,114	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	240,874				7
Utility Plant Acquisition Adjustments (108)	0				8
Other Utility Plant Adjustments (109)	0				9
Total Utility Plant	7,481,988	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	74,818	0	0	0	10
Total Accumulated Provision	74,818	0	0	0	
Net Utility Plant	7,407,170	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					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	74,573				74,573	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
Accum depreciation opening balance	245				245	12
Total credits	74,818	0	0	0	74,818	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
None	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	74,818	0	0	0	74,818	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant		136,848	0	136,848	1
Other (specify):					
Construction in progress-sewer plant		4,802,997	0	4,802,997	2
Total Nonutility Property (121)	0	4,939,845	0	4,939,845	
Less accum. prov. depr. & amort. (122)		736		736	3
Net Nonutility Property	0	4,939,109	0	4,939,109	

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

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

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	0	0	0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Water BAN's	35,169	428	0	1
1998 Clean Water Fund	0	0	45,556	2
1998 Corporate Purpose Bonds-Sewer	0	0	29,651	3
1998 Water Mortgage Revenue Bonds	0	0	12,514	4
Firststar Bank Note	1,625	428	900	5
Total			88,621	
Unamortized premium on debt (251)				
None	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	1
Changes during year (explain):	
None	0
Balance end of year	<u>0</u>

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Water System Mortgage Rev Bonds	07/15/1998	07/15/2037	5.25%	6,557,900	1
1998 G.O. Corp. Purpose Bonds-sewer	09/01/1998	09/01/2018	5.08%	975,000	2
1998 Clean Water Fund Revenue Bonds	09/23/1998	05/01/2018	0.34%	3,141,363	3
Total Bonds (Account 221):				10,674,263	

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)					
1998 G.O. Clean Water Fund	09/23/1998	05/01/2018	0.34%	1,436,549	1
Total for Account 224				1,436,549	
Notes Payable (231)					
Firststar Bank Loan	10/01/1998	04/01/1999	4.50%	165,000	2
Total for Account 231				165,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	885	2
Charged electric department expense	0	3
Charged sewer department expense	385	4
Other (explain):		
None	0	5
Total Accruals and other credits	<u>1,270</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	0	7
PSC Remainder Assessment	0	8
Other (explain):		
None	0	9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>1,270</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)					
1998 Water Mortgage Revenue Bonds		155,750	0	155,750	1
1998 G.O. Corporate Purpose Bonds-sewer		16,974	0	16,974	2
1996 BAN's		304,430	153,665	150,765	3
1998 Clean Water Fund Revenue Bonds		2,466	0	2,466	4
Subtotal	0	479,620	153,665	325,955	
Advances from Municipality (223)					
NONE				0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1998 Clean Water Fund Loan		1,128	0	1,128	6
Subtotal	0	1,128	0	1,128	
Notes Payable (231)					
Firstar Bank Note Payable		145,660	143,804	1,856	7
Subtotal	0	145,660	143,804	1,856	
Total	0	626,408	297,469	328,939	

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						0	1
Add credits during year:							
For Services	0			4,582,401		4,582,401	2
For Mains	6,781,403			977,420		7,758,823	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,781,403	0	0	5,559,821	0	12,341,224	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	50,000					50,000	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments receivable - 1995 20 year	1,544,334	2
Special assessments receivable - 1995 40 year	5,448,543	3
Special assessments receivable 1996 sewer	4,000,088	4
Total (Acct. 124):	10,992,965	
Special Funds (125):		
Water system construction fund	238,464	5
Water system debt reserve fund	395,390	6
Clean water fund	100	7
Total (Acct. 125):	633,954	
Notes Receivable (141):		
None	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,782	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
None	0	12
Total (Acct. 142):	2,782	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
None	0	15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Water assessments on 1998 tax roll	492,896	16
Sewer assessments in 1998 tax roll	285,879	17
Total (Acct. 145):	778,775	
Prepayments (165):		
None	0	18
Total (Acct. 165):	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)
Extraordinary Property Losses (182):			
None		0	19
Total (Acct. 182):		0	
Other Deferred Debits (183):			
None		0	20
Total (Acct. 183):		0	
Payables to Municipality (233):			
None		0	21
Total (Acct. 233):		0	
Other Deferred Credits (253):			
None		0	22
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	3,620,557	0	0	0	3,620,557	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
None	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	37,409	0	0	0	37,409	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	3,390,701	0	0	0	3,390,701	6
Other (specify):						
None	0	0	0	0	0	7
Average Net Rate Base	192,447	0	0	0	192,447	
Net Operating Income	(135,556)	0	0	0	(135,556)	8
Net Operating Income as a percent of Average Net Rate Base						
	-70.44%	N/A	N/A	N/A	-70.44%	

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	29,457	2
Unappropriated Earned Surplus	556,067	3
Other (Specify):		
None	0	4
Total Average Proprietary Capital	585,524	
Net Income		
Net Income	78,322	5
Percent Return on Proprietary Capital	13.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

Partial completion of utility construction occurred in 1998.

4. Estimated changes in revenues due to rate changes.

There were no estimated changes in revenues due to rate changes. However, revenues will increase in 1999 due to additional customers being connected to the system.

5. Obligations incurred or assumed, excluding commercial paper.

On July 15, 1998, the August 1, 1996 Water System Revenue Bond Anticipation Notes were paid with the proceeds of the Water System Mortgage Revenue Bonds in the amount of \$6,557,900. These bonds are payable over a 40 year amortization period at an interest rate of 5.25%.

During 1998, revenue bond proceeds of \$4,577,912 were received from the clean water fund. The maximum amount of the loan proceeds authorized is \$5,829,306. The remaining amount of proceeds is expected to be borrowed in 1999. These revenue bonds are payable over a 20 year amortization period at an interest rate of 0.344%.

On September 1, 1998, the sanitary district issued general obligation corporate purpose bonds in the amount of \$975,000. The proceeds are to be used exclusively for ineligible sewer costs not covered by the grant. These bonds are payable over a 20 year amortization period at an interest rates ranging from 4.10% to 5.6%.

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Miscellaneous credits to surplus (434) An adjustment was made to retained earnings for the beginning of year accrued interest payable. The program did not have an override feature for beginning accrued interest payable. Interest expense for the year should have been \$140,163 with a net income of \$288,394.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 25, 1999

Mrs. Eileen Stefanski, Treasurer
Pell Lake Sanitary District No 1
W974 Pell Lake Drive
P.O. Box 388
Pell Lake, WI 53157-0388

1998 Analytical Review DWCCA-4585-ELE

Dear Mrs. Stefanski:

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.

1. Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

2. During our review, we noted that all the contributions reported in Account 271, Contributions in Aid of Construction, page F-18, were for mains. If some of these contributions were for services installed in 1998, please be sure those contributions are identified as services on the utility's books.

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,

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

ELE:tlk:w:\compl\analytical review letters\june 25 1999 rev letters e 1.doc

cc: Mr. Bill Markut

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,461	1
Total Sales of Water	3,461	
Other Operating Revenues		
Forfeited Discounts (470)	4	2
Miscellaneous Service Revenues (471)	660	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	664	
Total Operating Revenues	4,125	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,548	8
Pumping Expenses (620-625)	4,717	9
Water Treatment Expenses (630-635)	17,175	10
Transmission and Distribution Expenses (640-655)	4,326	11
Customer Accounts Expenses (901-904)	15	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,442	14
Total Operation and Maintenance Expenses	64,223	
Other Operating Expenses		
Depreciation Expense (403)	74,573	15
Amortization Expense (404-407)	0	16
Taxes (408)	885	17
Total Other Operating Expenses	75,458	
Total Operating Expenses	139,681	
NET OPERATING INCOME	(135,556)	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	113	615	3,461	4
Commercial	0	0	0	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	113	615	3,461	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	0		0	8
Other Sales to Public Authorities (464)	0	0	0	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	113	615	3,461	

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)	0	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
Customer late payment charges	4	5
Other (specify):		
None	0	6
Total Forfeited Discounts (470)	4	
Miscellaneous Service Revenues (471):		
Permits	660	7
Total Miscellaneous Service Revenues (471)	660	
Rents from Water Property (472):		
None	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
None	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	10
Other (specify):		
None	0	11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
None	0	12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	1,543	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	5	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	1,548	
 PUMPING EXPENSES		
Operation Labor (620)	2,830	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	1,749	7
Operation Supplies and Expenses (623)	0	8
Maintenance of Pumping Plant (625)	138	9
Total Pumping Expenses	4,717	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,336	10
Chemicals (631)	3,797	11
Operation Supplies and Expenses (632)	2,849	12
Maintenance of Water Treatment Plant (635)	5,193	13
Total Water Treatment Expenses	17,175	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,376	14
Operation Supplies and Expenses (641)	2,950	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	0	17
Maintenance of Services (652)	0	18
Maintenance of Meters (653)	0	19
Maintenance of Hydrants (654)	0	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	4,326	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	15	22
Accounting and Collecting Labor (902)	0	23
Supplies and Expenses (903)	0	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	15	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,546	27
Office Supplies and Expenses (921)	13,976	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	11,960	30
Property Insurance (924)	4,392	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	633	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	83	35
Transportation Expenses (933)	1,852	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	36,442	
 Total Operation and Maintenance Expenses	64,223	

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		885 3
PSC Remainder Assessment		0 4
Other (specify): NONE		0 5
Total tax expense		885

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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)		4,432	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)		635,053	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	639,485	
PUMPING PLANT			
Land and Land Rights (320)		0	12
Structures and Improvements (321)		259,278	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)		0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)		303,345	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)		0	20
Total Pumping Plant	0	562,623	
WATER TREATMENT PLANT			
Land and Land Rights (330)		4,432	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)		319,133	23
Total Water Treatment Plant	0	323,565	
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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	4,432	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	635,053	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	639,485	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	259,278	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	303,345	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	562,623	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	4,432	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	319,133	23
Total Water Treatment Plant	0	0	323,565	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)		449,256	26
Transmission and Distribution Mains (343)		3,200,591	27
Fire Mains (344)		0	28
Services (345)		439,299	29
Meters (346)		116,912	30
Hydrants (348)		424,985	31
Other Transmission and Distribution Plant (349)		0	32
Total Transmission and Distribution Plant	0	4,631,043	
GENERAL PLANT			
Land and Land Rights (389)		200,426	33
Structures and Improvements (390)		816,535	34
Office Furniture and Equipment (391)		1,863	35
Computer Equipment (391.1)		27,204	36
Transportation Equipment (392)		24,097	37
Stores Equipment (393)		0	38
Tools, Shop and Garage Equipment (394)		4,088	39
Laboratory Equipment (395)		10,185	40
Power Operated Equipment (396)		0	41
Communication Equipment (397)		0	42
SCADA Equipment (397.1)		0	43
Miscellaneous Equipment (398)		0	44
Other Tangible Property (399)		0	45
Total General Plant	0	1,084,398	
Total utility plant in service directly assignable	0	7,241,114	
Common Utility Plant Allocated to Water Department		0	46
Total utility plant in service	0	7,241,114	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0	0	449,256 26
Transmission and Distribution Mains (343)	0	0	3,200,591 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	439,299 29
Meters (346)	0	0	116,912 30
Hydrants (348)	0	0	424,985 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	0	4,631,043
GENERAL PLANT			
Land and Land Rights (389)	0	0	200,426 33
Structures and Improvements (390)	0	0	816,535 34
Office Furniture and Equipment (391)	0	0	1,863 35
Computer Equipment (391.1)	0	0	27,204 36
Transportation Equipment (392)	0	0	24,097 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	4,088 39
Laboratory Equipment (395)	0	0	10,185 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	0	1,084,398
Total utility plant in service directly assignable	0	0	7,241,114
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	0	0	7,241,114

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	0	0	0	0	1
February	0	0	0	0	2
March	0	0	0	0	3
April	0	0	0	0	4
May	0	0	0	0	5
June	0	0	0	0	6
July	0	0	793	793	7
August	0	0	1,018	1,018	8
September	0	0	777	777	9
October	0	0	963	963	10
November	0	0	1,241	1,241	11
December	0	0	1,165	1,165	12
Total for year	0	0	5,957	5,957	
Less: Measured or estimated water used in main flushing and water treatment during year				5,342	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				615	16
Less: Water sold				615	17
Losses and unaccounted for				0	18
Percent unaccounted for to the nearest whole percent (%)				0%	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				295	21
Date of maximum: 10/12/1998					22
Cause of maximum:					23
Water tower was emptied and filled for inspection.					
Minimum gallons pumped by all methods in any one day during reporting year				24	24
Date of minimum: 9/4/1998					25
Total KWH used for pumping for the year				25,776	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)	
PELL LAKE DRIVE	1	1,270	13	400,000	Yes	1
PELL LAKE DRIVE	2	1,250	13	400,000	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	1	2	1
Location	PELL LAKE DRIVE	PELL LAKE DRIVE	2
Purpose	P	P	3
Destination	T	T	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1997	1997	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	400	400	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	BYRON JACKSON	9
Year Installed	1997	1997	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	100	100	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	122		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE		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)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	0	8	0	0	8	1
P	D	6.000	0	46,707	0	0	46,707	2
M	D	8.000	0	496	0	0	496	3
P	D	8.000	0	6,370	0	0	6,370	4
M	D	10.000	0	261	0	0	261	5
P	D	10.000	0	22,776	0	0	22,776	6
Total Within Municipality			0	76,618	0	0	76,618	
Total Utility			0	76,618	0	0	76,618	

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		474	0	0	474	354	1
M	1.000		3	0	0	3	3	2
M	1.500		1	0	0	1	1	3
M	2.000		1	0	0	1	1	4
Total Utility		0	479	0	0	479	359	

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)	
0.750	0	1,306	0	0	1,306	0	1
1.000	0	7	0	0	7	0	2
Total:	0	1,313	0	0	1,313	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	113	0	0	0	0	1,193	1,306	1
1.000	0	0	0	0	0	7	7	2
Total:	113	0	0	0	0	1,200	1,313	

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	0	0	1
Within Municipality		205	0	0	205	2
Total Fire Hydrants	0	205	0	0	205	
Flushing Hydrants						
		0	0	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:	100
Number of distribution system valves end of year:	177
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Public Fire Protection (463) The utility began operation in late 1998. The number of 1998 customers were insignificant to the total customers anticipated. Therefore, public fire protection is scheduled to be collected starting in 1999.

Taxes (Acct. 408 - Water) (Page W-06)

PSC Remainder Assessment - The utility is new in 1998. Therefore, no revenues are subject to the remainder assessment.

Water Utility Plant in Service (Page W-08)

The utility began operating in 1998. Therefore, all new plant in operation by year end was recorded in 1998.

Water Mains (Page W-15)

Water mains were financed by special assessments to property owners, borrowing and grants received.

Water Services (Page W-16)

Services were financed by borrowing and grants received.

Meters (Page W-17)

The utility began operation in late 1998 and therefore no meters were tested. The utility will begin testing in 1999.

Hydrants and Distribution System Valves (Page W-18)

Number of hydrants and distribution valves operated - The utility is new in 1998. They are still in the process of operating all hydrants and distribution valves.
