



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SHIOCTON MUNICIPAL UTILITY

Principal Office: P.O. BOX 96
SHIOCTON, WI 54170

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHIOCTON MUNICIPAL UTILITY

Utility Address: P.O. BOX 96
SHIOCTON, WI 54170

When was utility organized? 12/31/1969

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BETTY BUNNELL
Title: CLERK TREASURER

Office Address:
P.O. BOX 96
SHIOCTON, WI 54170

Telephone: (920) 986 - 3415

Fax Number: (920) 986 - 3743

E-mail Address:

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

Name: KERBER ROSE & ASSOCIATES SC
Title:

Office Address: KERBER ROSE & ASSOCIATES SC
115 EAST FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

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: KERBER ROSE AND ASSOCIATES SC
Title:

Office Address: KERBER ROSE AND ASSOCIATES SC
115 EAST FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address:

Date of most recent audit report: 3/21/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: BETTY BUNNELL
Title: CLERK TREASURER

Office Address:
P.O. BOX 96
SHIOCTON, WI 54170

Telephone:
Fax Number:

E-mail Address:
Name: GERALD KLEINER
Title: SUPERINTENDENT

Office Address:
P.O. BOX 96
SHIOCTON, WI 54170

Telephone:
Fax Number:

E-mail Address:
Name: TIMOTHY ELLIOTT
Title: VILLAGE PRESIDENT

Office Address:
P.O. BOX 96
SHIOCTON, WI 54170

Telephone:
Fax Number:

E-mail Address:
Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

- NANCY BROWNSON
- RUSSELL COLLAR
- JUDY CONRADT
- TIM ELLIOTT
- KEVIN PODJASK
- TED URBAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	79,926	79,776	1
Operating Expenses:			
Operation and Maintenance Expense (401)	41,064	67,248	2
Depreciation Expense (403)	14,655	14,454	3
Amortization Expense (404)	0		4
Taxes (408)	13,987	14,750	5
Total Operating Expenses	69,706	96,452	
Net Operating Income	10,220	(16,676)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	10,220	(16,676)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	5,688	7,616	9
Miscellaneous Nonoperating Income (421)	47,722	8,795	10
Total Other Income	53,410	16,411	
Total Income	63,630	(265)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	63,630	(265)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	41,308	25,190	13
Amortization of Debt Discount and Expense (428)	4,251	4,251	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	45,559	29,441	
Net Income	18,071	(29,706)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	177,082	191,790	19
Balance Transferred from Income (433)	18,071	(29,706)	20
Miscellaneous Credits to Surplus (434)	13,815	14,998	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	208,968	177,082	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME ON CASH & INVESTMENTS	5,688	4
Total (Acct. 419):	5,688	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPARTMENT INCOME	47,722	5
Total (Acct. 421):	47,722	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT	13,815	8
Total (Acct. 434):	13,815	
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	79,926	0	0	0	79,926	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	119				119	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	79,807	0	0	0	79,807	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	601,976	593,651	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	176,492	161,154	2
Net Utility Plant	425,484	432,497	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,161,690	2,149,790	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	936,453	870,133	4
Net Nonutility Property	1,225,237	1,279,657	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	65,666	55,617	7
Total Other Property and Investments	1,290,903	1,335,274	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	77,162	48,480	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	19,935	14,137	11
Other Accounts Receivable (143)	42,664	45,693	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	45,520	27,357	14
Materials and Supplies (150)	5,190	5,144	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	190,471	140,811	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	59,141	63,393	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	16,560	22,080	20
Total Deferred Debits	75,701	85,473	
Total Assets and Other Debits	1,982,559	1,994,055	

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)	86,205	86,205	21
Appropriated Earned Surplus (215)	3,028	3,028	22
Unappropriated Earned Surplus (216)	208,968	177,082	23
Total Proprietary Capital	298,201	266,315	
LONG-TERM DEBT			
Bonds (221)	715,000	729,000	24
Advances from Municipality (223)	41,389	52,661	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	756,389	781,661	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	10,397	11,285	28
Payables to Municipality (233)	25,879	9,518	29
Customer Deposits (235)			30
Taxes Accrued (236)	13,284	13,815	31
Interest Accrued (237)	4,147	3,447	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	53,707	38,065	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	874,264	908,014	38
Total Liabilities and Other Credits	1,982,561	1,994,055	

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)	601,976	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	601,976	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	176,492	0	0	0	9
Total Accumulated Provision	176,492	0	0	0	
Net Utility Plant	425,484	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	161,154				161,154	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,655				14,655	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	683				683	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,338	0	0	0	15,338	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	176,492	0	0	0	176,492	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.58%					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	2,149,790	11,900		2,161,690	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	2,149,790	11,900	0	2,161,690	
Less accum. prov. depr. & amort. (122)	870,133	66,320		936,453	3
Net Nonutility Property	1,279,657	(54,420)	0	1,225,237	

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

Particulars (a)	Amount (b)	
Balance first of year		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	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	5,190	5,144	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>5,190</u>	<u>5,144</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)				
1988 Mortgage Revenue Bonds	24,784	2155	22,629	1
1995 Mortgage Revenue Bonds	38,609	2097	36,512	2
Total			59,141	
Unamortized premium on debt (251)				
NONE				3
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	86,205	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>86,205</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1961 MORTGAGE REVENUE BONDS	12/01/1961	12/01/1998	5.00%	15,000	1
1995 MORTGAGE REVENUE BONDS	09/01/1995	06/01/2015	5.00%	700,000	2
Total Bonds (Account 221):				715,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WELL 2 CONSTRUCTION	10/16/1991	10/16/2001	0.00%	41,389	1
Total for Account 223				41,389	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,815	1
Accruals:		
Charged water department expense	13,988	2
Charged electric department expense		3
Charged sewer department expense	3,002	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,990	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,604	7
PSC Remainder Assessment	102	8
Other (explain):		
PROPERTY TAX EQUIVALENT FORGIVEN	13,815	9
Total payments and other debits	17,521	
Balance end of year	13,284	

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)					
1961 MRB	127	1,460	1,522	65	1
1995 MRB	3,320	39,848	39,086	4,082	2
Subtotal	3,447	41,308	40,608	4,147	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	3,447	41,308	40,608	4,147	

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	275,223			632,791		908,014	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION				33,750		33,750	5
Balance End of Year	275,223	0	0	599,041	0	874,264	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	129,526			485,571		615,097	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
PLANT REPLACEMENT ACCOUNT	24,880	3
BOND RESERVE ACCOUNT	40,786	4
Total (Acct. 125):	65,666	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,935	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	19,935	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	42,664	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	42,664	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	23,742	13
TEMPORARY CASH TRANSFERS OPERATING EXPENSES	21,778	14
Total (Acct. 145):	45,520	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
1995 TOWER REPAIRS LESS AMORTIZATION	16,560	17
Total (Acct. 183):	16,560	
Payables to Municipality (233):		
1997 OPERATING EXPENSES PAID BY VILLAGE	25,879	18
Total (Acct. 233):	25,879	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	597,813	0	0	0	597,813	1
Materials and Supplies	5,167	0	0	0	5,167	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	168,823	0	0	0	168,823	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	275,223	0	0	0	275,223	6
Other (specify):					0	7
Average Net Rate Base	158,934	0	0	0	158,934	
Net Operating Income	10,220	0	0	0	10,220	8
Net Operating Income as a percent of Average Net Rate Base	6.43%	N/A	N/A	N/A	6.43%	

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	86,205	1
Appropriated Earned Surplus	3,028	2
Unappropriated Earned Surplus	193,025	3
Other (Specify):		4
Total Average Proprietary Capital	282,258	
Net Income		
Net Income	18,071	5
Percent Return on Proprietary Capital	6.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

5/12/98

PJL

June 23, 1998

Ms. Betty Bunnell, Clerk
Shiocton Municipal Utility
P.O. Box 96
Shiocton, WI 54170-0096

Re: 1997 Analytical Review DWCCA-5430-PJL

Dear Ms. Bunnell:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide the debt issue to which related information, column (a) of lines 1 and 2 of the Unamortized Debt Discount & Expense & Premium On Debt Schedule on page F-11.
2. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported As	Should Be
------	-------	--------	-------------	-----------

F-4	1 &	Rev Sub to Wis Rem Assess b & f	79,149	79,807
W-12	2 b	Blank East Avenue		
W-12	2 c	Blank Oak Street		
W-12	3 b & c	Blank P		
W-12	4 b & c	Blank D		
W-14	1 & 2 a	CI M*		
W-14	4 a	C M*		
W-14	1 d & h	21,402 24,955**		

FINANCIAL SECTION FOOTNOTES

W-14 3 All Blank**

W-15

1-5 a C M***

W-16 Total g Blank 41

* See Headnote 2

** To combine mains of same material, function and diameter

*** See Headnote 5

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\5430 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	77,802	1
Total Sales of Water	77,802	
Other Operating Revenues		
Forfeited Discounts (470)	348	2
Other Water Revenues (474)	1,776	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,124	
Total Operating Revenues	79,926	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	27,976	5
General Operating Expenses (680-690)	13,088	6
Total Operation and Maintenance Expenses	41,064	
Other Operating Expenses		
Depreciation Expense (403)	14,655	7
Amortization Expense (404)		8
Taxes (408)	13,987	9
Total Other Operating Expenses	28,642	
Total Operating Expenses	69,706	
NET OPERATING INCOME	10,220	

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	343	13,048	42,006	4
Commercial	36	2,137	6,492	5
Industrial				6
Total Metered Sales to General Customers (461)	379	15,185	48,498	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		23,743	8
Other Sales to Public Authorities (464)	12	1	5,561	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	392	15,186	77,802	

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)	23,743	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)	23,743	
Forfeited Discounts (470):		
Customer late payment charges	348	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	348	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	709	7
Other (specify): TURN ON'S AND OFF'S MISCELLANEOUS	1,067	8
Total Other Water Revenues (474)	1,776	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,275	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,064	3
Chemicals (630)	612	4
Supplies and Expenses (640)	3,260	5
Repairs of Water Plant (650)	8,127	6
Transportation Expenses (660)	2,638	7
Total Plant Operation and Maintenance Expenses	27,976	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,474	8
Office Supplies and Expenses (681)	1,801	9
Outside Services Employed (682)	2,029	10
Insurance Expense (684)	4,069	11
Employees Pensions and Benefits (686)	2,352	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	244	14
Uncollectible Accounts (690)	119	15
Total General Operating Expenses	13,088	
 Total Operation and Maintenance Expenses	41,064	

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		13,283	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		299	2
Net property tax equivalent		12,984	
Social Security		901	3
PSC Remainder Assessment		102	4
Other (specify): NONE			5
Total tax expense		13,987	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210500				3
County tax rate	mills		5.055000				4
Local tax rate	mills		11.276000				5
School tax rate	mills		12.361700				6
Voc. school tax rate	mills		1.775800				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		30.679000				10
Less: state credit	mills		2.403200				11
Net tax rate	mills		28.275800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.276000				14
Combined School Tax Rate	mills		14.137500				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.413500				17
Total Tax Rate	mills		30.679000				18
Ratio of Local and School Tax to Total	dec.		0.828368				19
Total tax net of state credit	mills		28.275800				20
Net Local and School Tax Rate	mills		23.422766				21
Utility Plant, Jan. 1	\$	593,651	593,651				22
Materials & Supplies	\$	5,144	5,144				23
Subtotal	\$	598,795	598,795				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	598,795	598,795				26
Assessment Ratio	dec.		0.947100				27
Assessed Value	\$	567,119	567,119				28
Net Local & School Rate	mills		23.422766				29
Tax Equiv. Computed for Current Year	\$	13,283	13,283				30
Tax Equivalent per 1994 PSC Report	\$	12,997					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	13,283					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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,292		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	91,459		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>94,751</u>	<u>0</u>	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	49,892		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	63,302		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>113,194</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			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)			3,292 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)			91,459 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	94,751
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			49,892 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			63,302 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	113,194
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	45,630		26
Transmission and Distribution Mains (343)	198,187		27
Fire Mains (344)			28
Services (345)	50,822		29
Meters (346)	26,955	875	30
Hydrants (348)	32,842		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	354,436	875	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	842		35
Computer Equipment (372.1)	3,298		36
Transportation Equipment (373)	17,428	3,590	37
Other General Equipment (379)	9,702	4,293	38
Other Tangible Property (390)			39
Total General Plant	31,270	7,883	
Total utility plant in service directly assignable	593,651	8,758	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	593,651	8,758	

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)			45,630 26
Transmission and Distribution Mains (343)			198,187 27
Fire Mains (344)			0 28
Services (345)			50,822 29
Meters (346)	433		27,397 30
Hydrants (348)			32,842 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	433	0	354,878
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			842 35
Computer Equipment (372.1)			3,298 36
Transportation Equipment (373)			21,018 37
Other General Equipment (379)			13,995 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	39,153
Total utility plant in service directly assignable	433	0	601,976
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	433	0	601,976

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			2,026	2,026	1
February			1,698	1,698	2
March			1,733	1,733	3
April			1,729	1,729	4
May			1,859	1,859	5
June			1,783	1,783	6
July			1,753	1,753	7
August			1,740	1,740	8
September			1,653	1,653	9
October			1,594	1,594	10
November			1,534	1,534	11
December			1,596	1,596	12
Total for year	0	0	20,698	20,698	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,761	14
Other utility use explanation:					15
FLUSHING MAINS 1425					
FIRE DEPARTMENT 287					
SKATING RINK 49					
Water pumped into distribution system				18,937	16
Less: Water sold				15,186	17
Losses and unaccounted for				3,751	18
Percent unaccounted for to the nearest whole percent (%)				20%	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				166	21
Date of maximum: 1/17/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				31	24
Date of minimum: 10/31/1997					25
Total KWH used for pumping for the year				37,508	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)	
EAST AVENUE	1	265	10	856,000	Yes	1
OAK STREET	2	115	12	856,000	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	DEEP WELL	MEDIUM WELL		1
Location	EAST AVENUE	OAK STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	US ELECTRIC	MUNICIPAL WELL & PUMP		5
Year Installed	1962	1991		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	600	600		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	MUNICIPAL WELL & PUMP		10
Year Installed	1962	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	40		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons	60,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	150				150
M	D	6.000	24,955				24,955
M	D	8.000	2,652				2,652
Total Within Municipality			27,757	0	0	0	27,757
Total Utility			27,757	0	0	0	27,757

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	225				225		1
M	1.000	78				78		2
M	1.500	4				4		3
M	2.000	1				1		4
M	4.000	2				2		5
Total Utility		310	0	0	0	310	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	412		10	(10)	392	38	1
1.000	4	1	1		4	1	2
1.500	6		1		5		3
2.000	3	2			5	2	4
2.500	1				1		5
4.000	1				1		6
Total:	427	3	12	(10)	408	41	

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	355	27		5		5	392	1
1.000		2		2			4	2
1.500		3		2			5	3
2.000	4	1					5	4
2.500						1	1	5
4.000				1			1	6
Total:	359	33	0	10	0	6	408	

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	1
Within Municipality	65				65	2
Total Fire Hydrants	65	0	0	0	65	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	32
Number of distribution system valves end of year:	126
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 600 - Salaries & wages decreased. Village employees distribute their time to the functions they work on when doing their time sheets. Fewer problems occurred in 1997 in the water department such as water line breaks. Water operations ran smoothly.

A/C 650 - Repairs of water plant decreased. The previous year was charged the last year of amortization of the cost of drilling a dry well - the amount charged to expense was \$12,383 in 1996 and \$0 in 1997. More outside services were required and paid for in 1996 relating to water system repairs
