



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DICKEYVILLE WATER UTILITYPrincipal Office: 130 SECOND STREET
P.O. BOX 219
DICKEYVILLE, WI 53808For 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: DICKEYVILLE WATER UTILITY

Utility Address: 130 SECOND STREET
P.O. BOX 219
DICKEYVILLE, WI 53808

When was utility organized? 1/1/1950

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ARLENE SCHULTZ
Title: CLERK TREASURER

Office Address:

VILLAGE HALL 130 SECOND STREET
P.O. BOX 219
DICKEYVILLE, WI 53808

Telephone: (608) 568 - 3333

Fax Number: (608) 568 - 3766

E-mail Address:

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

Name: O CONNOR BROOKS & CO LTD
Title: ACCOUNTANT

Office Address: O CONNOR BROOKS & CO LTD
1415 LOCUST STREET
DUBUQUE, IA 52001

Telephone: (319) 582 - 7224

Fax Number: (319) 582 - 6118

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: O CONNOR BROOKS & CO LTD
Title: ACCOUTNANT

Office Address: O CONNOR BROOKS & CO LTD
1415 LOCUST STREET
DUBUQUE, IA 52001

Telephone: (319) 582 - 7224

Fax Number: (319) 582 - 6118

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DALE E NEIS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

130 SECOND STREET

P.O. BOX 219

DICKEYVILLE, WI 53808

Telephone: (608) 568 - 3151

Fax Number: (608) 568 - 7237

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

TOM GEORGE

JOHN HESSLING

TONY MACALUSO

CURT PINT

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)	64,279	62,789	1
Operating Expenses:			
Operation and Maintenance Expense (401)	47,674	42,142	2
Depreciation Expense (403)	9,591	9,419	3
Amortization Expense (404)	0		4
Taxes (408)	9,884	7,722	5
Total Operating Expenses	67,149	59,283	
Net Operating Income	(2,870)	3,506	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(2,870)	3,506	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	6,980		9
Miscellaneous Nonoperating Income (421)	0	5,600	10
Total Other Income	6,980	5,600	
Total Income	4,110	9,106	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	4,110	9,106	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			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	0	0	
Net Income	4,110	9,106	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	163,104	146,803	19
Balance Transferred from Income (433)	4,110	9,106	20
Miscellaneous Credits to Surplus (434)	8,905	6,832	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	(1,687)	(363)	24
Total Unappropriated Earned Surplus End of Year (216)	177,806	163,104	

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):		
RESERVE ACCOUNT INTEREST	6,671	4
GENERAL ACCOUNT INTEREST	309	5
Total (Acct. 419):	6,980	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
1997 TAX EQUIVALENCY FORGIVES	8,905	9
Total (Acct. 434):	8,905	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
WATER WAGES AND BENEFITS	(9,325)	12
WATER HYDRANT RENT FORGIVES	4,165	13
WATER METER READING EXP FORGIVES	3,473	14
Total (Acct. 439)--Debit:	(1,687)	

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	64,279	0	0	0	64,279	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	64,279	0	0	0	64,279	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	483,573	464,972	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	188,964	178,741	2
Net Utility Plant	294,609	286,231	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	121,153	106,483	7
Total Other Property and Investments	121,153	106,483	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	15,270	11,326	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	8,081	7,403	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	3,865	3,550	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	27,216	22,279	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	442,978	414,993	

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)	55,506	55,506	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	177,806	163,104	23
Total Proprietary Capital	233,312	218,610	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	708	2,074	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	708	2,074	
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)	208,959	194,309	38
Total Liabilities and Other Credits	442,979	414,993	

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)	483,573	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	483,573	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	188,964	0	0	0	9
Total Accumulated Provision	188,964	0	0	0	
Net Utility Plant	294,609	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	178,741				178,741	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,591				9,591	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	632				632	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,223	0	0	0	10,223	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	188,964	0	0	0	188,964	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.50%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,865	3,550
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	3,865	3,550

**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)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	55,506	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>55,506</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	9,884	2
Charged electric department expense		3
Charged sewer department expense	232	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>10,116</u>	
Taxes paid during year:		
County, state and local taxes	8,905	6
Social Security taxes	1,211	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>10,116</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)		
Bonds (221)					0	1
Subtotal	0	0	0	0		
Advances from Municipality (223)					0	2
Subtotal	0	0	0	0		
Other long-Term Debt (224)					0	3
Subtotal	0	0	0	0		
Notes Payable (231)					0	4
Subtotal	0	0	0	0		
Total	0	0	0	0		

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	194,309					194,309	1
Add credits during year:							
For Services	5,000					5,000	2
For Mains	7,950					7,950	3
Other (specify):							
HYDRANTS	1,700					1,700	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	208,959	0	0	0	0	208,959	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EMERGENCY FUND	121,153	3
Total (Acct. 125):	121,153	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,081	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	8,081	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	474,272	0	0	0	474,272	1
Materials and Supplies	3,707	0	0	0	3,707	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	183,852	0	0	0	183,852	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	201,634	0	0	0	201,634	6
Other (specify):					0	7
Average Net Rate Base	92,493	0	0	0	92,493	
Net Operating Income	(2,870)	0	0	0	(2,870)	8
Net Operating Income as a percent of Average Net Rate Base	-3.10%	N/A	N/A	N/A	-3.10%	

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	55,506	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	170,455	3
Other (Specify):		4
Total Average Proprietary Capital	225,961	
Net Income		
Net Income	4,110	5
Percent Return on Proprietary Capital	1.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

SUBDIVIDER ADDED 530 FEET OF 8" WATER MAIN 9 SERVICES AND 1 HYDRANT.
ALSO ADDED 73 FEET OF 6" WATER MAIN AND 1 ADDITIONAL HYDRANT BY
VILLAGE.

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.

METERS: CORRECTION OF PREVIOUS INCORRECT METER COUNT.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

Ms. Arlene Schultz, Clerk-Treasurer
Dickeyville Municipal Water Utility
Village Hall, 130 Second Street
P.O. Box 219
Dickeyville, WI 53808-0219

Re: Review of Utility Plant in 1997 Annual Report File DWCCA-1620-JPL

Dear Ms. Schultz:

A \$63,443 balance is reported for Account 310, Land and Land Rights for Source of Supply Plant, in the Water Utility Plant in Service schedule on pages W-8 and W-9, line 4. Information in the 1995 and 1996 annual reports indicates that \$62,943.93 of this balance is land held for future use. If this land will not be in service at year-end, then the \$62,943.93 should be reclassified to Account 394, Property Held for Future Use. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\dickeyville.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to electronic program, keyed and edited by PSC staff.

July 9, 1998

Ms. Arlene Schultz, Clerk
Dickeyville Water Utility
P.O. Box 219
Dickeyville, WI 53808-0219

1997 Analytical Review DWCCA-1620-PJL

Dear Ms. Schultz:

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. In reference to your letter of September 26, 1997, regarding the 1996 annual report, you provided several annual report changes in item number three. Please provide copies of corrected schedules for all schedules affected by those changes and please also confirm that those changes were carried forward to the 1997 annual report.
2. Please explain why there is no PSC Remainder Assessment reported on line 4 of Account 408, Taxes, on page W-6.
3. Please note that in the future, the wages and benefits which you reported on line 31 of account 439, Appropriations of Income to Municipal Funds, should be reported in account 434, Miscellaneous Credits to Surplus and the hydrant rent and meter reading which were reported on lines 32 and 33 respectively should both be reported in account 435, Miscellaneous Debits to Surplus.
4. The Commission is now using a computerized system to build an annual report data base. 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

FINANCIAL SECTION FOOTNOTES

Should Be

W-4 1 & total B Blank 16,704

W-14 1 d & h 20,852 25,491*

W-14 2 All Blank*

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

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:mlo:W:\COMPL\LEEGE\1620 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	63,708	1
Total Sales of Water	63,708	
Other Operating Revenues		
Forfeited Discounts (470)	131	2
Other Water Revenues (474)	440	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	571	
Total Operating Revenues	64,279	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,475	5
General Operating Expenses (680-690)	9,199	6
Total Operation and Maintenance Expenses	47,674	
Other Operating Expenses		
Depreciation Expense (403)	9,591	7
Amortization Expense (404)		8
Taxes (408)	9,884	9
Total Other Operating Expenses	19,475	
Total Operating Expenses	67,149	
NET OPERATING INCOME	(2,870)	

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	61	112	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	61	112	
Metered Sales to General Customers (461)				
Residential	318	17,724	35,396	4
Commercial	65	5,183	9,098	5
Industrial	1	1,223	1,100	6
Total Metered Sales to General Customers (461)	384	24,130	45,594	
Private Fire Protection Service (462)	1		269	7
Public Fire Protection Service (463)	1		16,704	8
Other Sales to Public Authorities (464)	6	537	1,029	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	393	24,728	63,708	

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)	16,704	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)	16,704	
Forfeited Discounts (470):		
Customer late payment charges	131	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	131	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	380	7
Other (specify):		
RECONNECT FEES	60	8
Total Other Water Revenues (474)	440	
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)	17,027	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,352	3
Chemicals (630)	1,718	4
Supplies and Expenses (640)	1,296	5
Repairs of Water Plant (650)	10,300	6
Transportation Expenses (660)	1,782	7
Total Plant Operation and Maintenance Expenses	38,475	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,140	8
Office Supplies and Expenses (681)	1,559	9
Outside Services Employed (682)	865	10
Insurance Expense (684)	867	11
Employees Pensions and Benefits (686)	2,476	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	292	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,199	
 Total Operation and Maintenance Expenses	47,674	

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		8,905	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		232	2
Net property tax equivalent		8,673	
Social Security		1,211	3
PSC Remainder Assessment			4
Other (specify): NONE			5
Total tax expense		9,884	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240000				3
County tax rate	mills		5.870000				4
Local tax rate	mills		7.280000				5
School tax rate	mills		9.900000				6
Voc. school tax rate	mills		2.090000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		25.380000				10
Less: state credit	mills		2.300000				11
Net tax rate	mills		23.080000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.280000				14
Combined School Tax Rate	mills		11.990000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.270000				17
Total Tax Rate	mills		25.380000				18
Ratio of Local and School Tax to Total	dec.		0.759259				19
Total tax net of state credit	mills		23.080000				20
Net Local and School Tax Rate	mills		17.523704				21
Utility Plant, Jan. 1	\$	464,165	464,165				22
Materials & Supplies	\$	3,550	3,550				23
Subtotal	\$	467,715	467,715				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	467,715	467,715				26
Assessment Ratio	dec.		0.810800				27
Assessed Value	\$	379,223	379,223				28
Net Local & School Rate	mills		17.523704				29
Tax Equiv. Computed for Current Year	\$	6,645	6,645				30
Tax Equivalent per 1994 PSC Report	\$	8,905					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	8,905					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	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	63,443		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	28,828		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	92,271	0	
PUMPING PLANT			
Land and Land Rights (320)	7,600		12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	41,094		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	48,694	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,674	419	23
Total Water Treatment Plant	1,674	419	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	713		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)			63,443	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)			28,828	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	92,271	
PUMPING PLANT				
Land and Land Rights (320)			7,600	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,094	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	48,694	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,093	23
Total Water Treatment Plant	0	0	2,093	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			713	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)	18,390		26
Transmission and Distribution Mains (343)	184,946	9,475	27
Fire Mains (344)			28
Services (345)	45,767	5,000	29
Meters (346)	24,428	1,032	30
Hydrants (348)	27,579	2,675	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	301,823	18,182	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	2,897		36
Transportation Equipment (373)	13,687		37
Other General Equipment (379)	3,926		38
Other Tangible Property (390)			39
Total General Plant	20,510	0	
Total utility plant in service directly assignable	464,972	18,601	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	464,972	18,601	

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)			18,390 26
Transmission and Distribution Mains (343)			194,421 27
Fire Mains (344)			0 28
Services (345)			50,767 29
Meters (346)			25,460 30
Hydrants (348)			30,254 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	320,005
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,897 36
Transportation Equipment (373)			13,687 37
Other General Equipment (379)			3,926 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	20,510
Total utility plant in service directly assignable	0	0	483,573
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	483,573

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			2,602	2,602	1
February			2,525	2,525	2
March			2,507	2,507	3
April			2,762	2,762	4
May			2,561	2,561	5
June			2,619	2,619	6
July			2,597	2,597	7
August			2,585	2,585	8
September			2,464	2,464	9
October			2,571	2,571	10
November			2,543	2,543	11
December			2,747	2,747	12
Total for year	0	0	31,083	31,083	
Less: Measured or estimated water used in main flushing and water treatment during year				375	13
Less: Other utility use				80	14
Other utility use explanation:					15
WATER BREAKS 3 AND FLOOD ICE RINK					
Water pumped into distribution system				30,628	16
Less: Water sold				24,728	17
Losses and unaccounted for				5,900	18
Percent unaccounted for to the nearest whole percent (%)				19%	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				220	21
Date of maximum: 4/28/1997					22
Cause of maximum:					23
CONTROL FAILURE					
Minimum gallons pumped by all methods in any one day during reporting year				48	24
Date of minimum: 4/13/1997					25
Total KWH used for pumping for the year				103,233	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)	
NORTH CENTER STREET	1	867	10	288,000	Yes	1
SOUTH MAIN STREET	2	902	16	504,000	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	NORTH CENTER STREET	SOUTH MAIN STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	SIMMONS	SIMMONS		5
Year Installed	1995	1966		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	350		8
Pump Motor or Standby Engine Mfr	FRANKLIN	POMONA		10
Year Installed	1995	1966		11
Type	ELECTRIC	OTHER		12
Horsepower	30	50		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	1951		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	73		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		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	1.000	455				455
M	D	1.250	890				890
M	D	2.000	417				417
M	D	6.000	25,491				25,491
P	D	6.000	696	73			769
M	D	8.000	725				725
P	D	8.000	0	530			530
Total Within Municipality			28,674	603	0	0	29,277
Total Utility			28,674	603	0	0	29,277

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	309	9			318	31	1
M	1.000	19				19	6	2
M	1.500	3				3		3
M	1.750	7				7	4	4
M	2.000	3				3		5
Total Utility		341	9	0	0	350	41	

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	373	18		(2)	389	25	1
0.750	7				7		2
1.000	14				14		3
1.250	4				4		4
1.500	4				4		5
2.000	3				3		6
Total:	405	18	0	(2)	421	25	

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	315	46		3		25	389	1
0.750	1	3	1			2	7	2
1.000	1	9				4	14	3
1.250	1	3					4	4
1.500		3		1			4	5
2.000		1		2			3	6
Total:	318	65	1	6	0	31	421	

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	46	2			48	2
Total Fire Hydrants	46	2	0	0	48	
Flushing Hydrants						
					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:	48
Number of distribution system valves end of year:	78
Number of distribution valves operated during year:	6

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

COLUMN E - 73' was financed by the utility. 530' was financed by the developer and cost amounts reported to the water utility.

Water Services (Page W-16)

column d - the additions were financed by the developer. Cost amounts were reported to the water utility for 9 services. The cost was \$5000.
