



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WIOTA SANITARY DISTRICT NUMBER ONE

Principal Office: 6835 MINERAL STREET
SOUTH WAYNE, WI 53587

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: WIOTA SANITARY DISTRICT NUMBER ONE

Utility Address: 6835 MINERAL STREET
SOUTH WAYNE, WI 53587

When was utility organized? 1/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DOROTHY L JOHNSON

Title: BUSINESS MANAGER

Office Address:

6835 MINERAL STREET
SOUTH WAYNE, WI 53587

Telephone: (608) 968 - 3348

Fax Number:

E-mail Address: home phone 608-968-3314

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

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: JOHNSON BLOCK AND COMPANY INC

Title:

Office Address: JOHNSON BLOCK AND COMPANY INC

229 HIGH STREET
MINERAL POINT, WI 53565-1209

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address:

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

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: BRIAN LARSON

Title: PRESIDENT

Office Address:

6845 MINERAL STREET (HOME)
SOUTH WAYNE, WI 53587

Telephone: (608) 968 - 3372

Fax Number:

E-mail Address:

Name: DAVID C STIETZ

Title: PLANT MANAGER

Office Address:

6835 MINERAL STREET
SOUTH WAYNE, WI 53587

Telephone: (608) 968 - 3348

Fax Number:

E-mail Address:

Name: JACK FUCHS

Title: SECRETARY

Office Address:

6777 STATE ROAD 78 (HOME)
SOUTH WAYNE, WI 53587

Telephone: (608) 968 - 3503

Fax Number:

E-mail Address:

Name: JEFF MONSON

Title: CLERK

Office Address:

10001 PARK STREET (HOME)
SOUTH WAYNE, WI 53587

Telephone: (608) 968 - 3401

Fax Number:

E-mail Address:

Name of utility commission/committee: TOWN OF WIOTA

Names of members of utility commission/committee:

DELBERT SHAGER, TOWN CHAIRMAN
NEIL SWIGGUM, TOWN CLERK

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:

IDENTIFICATION AND OWNERSHIP

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)	43,456	43,881	1
Operating Expenses:			
Operation and Maintenance Expense (401)	19,843	21,223	2
Depreciation Expense (403)	10,902	3,097	3
Amortization Expense (404)	0		4
Taxes (408)	790	374	5
Total Operating Expenses	31,535	24,694	
Net Operating Income	11,921	19,187	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	11,921	19,187	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	188	206	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	188	206	
Total Income	12,109	19,393	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	12,109	19,393	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,735	11,605	13
Amortization of Debt Discount and Expense (428)		(6,620)	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	11,735	4,985	
Net Income	374	14,408	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	140,685	126,277	19
Balance Transferred from Income (433)	374	14,408	20
Miscellaneous Credits to Surplus (434)	(19,860)		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)	121,199	140,685	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS ACCOUNTS	188	4
Total (Acct. 419):	188	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
CORRECT PRIOR 3 YEAR AMORT \$6620 PER YR	(19,860)	8
Total (Acct. 434):	(19,860)	
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	43,456	0	0	0	43,456	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	43,456	0	0	0	43,456	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	525,378	504,847	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	48,934	41,300	2
Net Utility Plant	476,444	463,547	
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)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	542	5,257	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	5,650	7,352	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,608	15,657	14
Materials and Supplies (150)	0	81	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	21,800	28,347	
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	498,244	491,894	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	1,907	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	121,199	140,685	23
Total Proprietary Capital	121,199	142,592	
LONG-TERM DEBT			
Bonds (221)	135,800	139,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	52,096	47,444	26
Total Long-Term Debt	187,896	186,444	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	16,277	10,874	27
Accounts Payable (232)	923	945	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	457	1,184	31
Interest Accrued (237)	2,535	2,665	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	20,192	15,668	
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)	168,957	147,190	38
Total Liabilities and Other Credits	498,244	491,894	

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)	525,378	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	525,378	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	48,934	0	0	0	9
Total Accumulated Provision	48,934	0	0	0	
Net Utility Plant	476,444	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	41,300				41,300	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,902				10,902	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,902	0	0	0	10,902	13
Debits during year						14
Book cost of plant retired	3,268				3,268	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,268	0	0	0	3,268	19
Balance End of Year	48,934	0	0	0	48,934	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	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		2
Sewer utility		3
Gas utility		4
Merchandise		81
Other materials & supplies		6
Total Materials and Supplies	0	81

**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	1,907	1
Changes during year (explain):		
AUDITORS INCLUDED THIS AMOUNT WITH ACCT 271 CONTRIBUTION IN AID OF CON	(1,907)	2
Balance end of year	<u><u>0</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)	
WATER SYSTEM MORTGAGE BONDS	01/01/1993	01/01/2017	5.00%	135,800	1
Total Bonds (Account 221):				135,800	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
AMCOR BANK	05/22/1997	05/22/2001	7.00%	17,800	1
AMCOR BANK	08/15/1992	08/15/2002	7.00%	34,296	2
Total for Account 224				52,096	
Notes Payable (231)					
CURRENT PORTIONS OF LONG TERM DEBTS	00/00/0000	00/00/0000	0.00%	16,277	3
Total for Account 231				16,277	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,184	1
Accruals:		
Charged water department expense	457	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>457</u>	
Taxes paid during year:		
County, state and local taxes	738	6
Social Security taxes	446	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,184</u>	
Balance end of year	<u><u>457</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)					
MORTGAGE BONDS	1,212	7,433	7,277	1,368	1
Subtotal	1,212	7,433	7,277	1,368	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
AMCOR BANK LOANS	1,453	4,302	4,588	1,167	3
Subtotal	1,453	4,302	4,588	1,167	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	2,665	11,735	11,865	2,535	

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	147,190					147,190	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
REVERSAL OF PREVIOUS AMORTIZATION	19,860					19,860	4
SEE FOOT NOTES	1,907					1,907	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	168,957	0	0	0	0	168,957	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	165,500					165,500	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,650	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,650	
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):		
FIRE PROTECTION	15,608	12
Total (Acct. 145):	15,608	
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	515,112	0	0	0	515,112	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	45,117	0	0	0	45,117	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	158,073	0	0	0	158,073	6	
Other (specify):						0	7
Average Net Rate Base	311,922	0	0	0	311,922		
Net Operating Income	11,921	0	0	0	11,921	8	
Net Operating Income as a percent of Average Net Rate Base	3.82%	N/A	N/A	N/A	3.82%		

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	953	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	130,942	3
Other (Specify):		4
Total Average Proprietary Capital	131,895	
Net Income		
Net Income	374	5
Percent Return on Proprietary Capital	0.28%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

ADDITION OF 440 FT OF NEW WATER MAIN AND ONE NEW WATER HYDRANT

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

RATE INCREASE OF 69 PERCENT ON FIRE PROTECTION AND 14 PERCENT ON GENERAL SERVICE TO GO INTO EFFECT IN 1998

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

RATE INCREASE APPLICATION FILED IN JULY 1997 PUBLIC HEARING HELD ON NOVEMBER 6 1997 AND RATE INCREASE APPROVED BY PSC

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

The \$1907 was transferred by the auditors from capital paid in by Municipality years ago.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 20, 1998

Ms. Dorothy Johnson, Business Manager
Wiota Sanitary District #1
6835 Mineral Street
South Wayne, WI 53587-0305

1997 Analytical Review DWCCA-6600-PJL

Dear Ms. Johnson:

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 explain how the mains reported as added during the year in column (e) of the Water Mains schedule on page W-14 were financed.
2. Please explain why there is no PSC Remainder Assessment reported on line 4 of Account 408, Taxes, on page W-6.
3. Please provide the street address, column (a), for the wells reported on lines 1 and 2 of the Sources Of Water Supply - Ground Waters schedule on page W-11.
4. Please provide the identification name or number for Unit B on line 1 of column (c) of the Pumping & Power Equipment schedule on page W-12.
5. 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
Should Be

F-2 22 & Total b 19,860 (19,860)
 F-19 1 b & f 514,612 515,112
 F-19 Ave Net Rate Base b & f 311,421 311,922
 F-20 1 b None 953
 F-20 3 b Blank 130,942
 F-20 Tot Ave Prop Cap b Blank 131,895
 F-20 7 b Blank 374

FINANCIAL SECTION FOOTNOTES

F-20 % Return b None .28
W-8 28 b 13,601 Blank
W-8 29 b 3,748 13,601
W-8 29 c 285 Blank
W-8 30 b 6,469 3,748
W-8 30 c 4,580 285
W-8 31 b Blank 6,469
W-8 31 c Blank 4,580
W-8 Tot plant dir assignable c Blank 22,028
W-9 Tot plant dir assignable e Blank 1,497
W-9 Tot plant dir assignable g Blank 525,328
W-14 All g Blank*
W-17 Tot Fire Hy b Blank 10
W-17 Tot Fire Hy c Blank 2
W-17 Tot Fire Hy d Blank 1
W-17 Tot Fire Hy f Blank 11

*Column g is only for adjustments not reported in columns (e) or (f).

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\6600 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	43,391	1
Total Sales of Water	43,391	
Other Operating Revenues		
Forfeited Discounts (470)	65	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	65	
Total Operating Revenues	43,456	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	13,062	5
General Operating Expenses (680-690)	6,781	6
Total Operation and Maintenance Expenses	19,843	
Other Operating Expenses		
Depreciation Expense (403)	10,902	7
Amortization Expense (404)		8
Taxes (408)	790	9
Total Other Operating Expenses	11,692	
Total Operating Expenses	31,535	
NET OPERATING INCOME	11,921	

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	1	257	780	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	257	780	
Metered Sales to General Customers (461)				
Residential	47	1,412	6,970	4
Commercial	8	3,188	5,724	5
Industrial	1	10,546	14,113	6
Total Metered Sales to General Customers (461)	56	15,146	26,807	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		15,486	8
Other Sales to Public Authorities (464)	2	70	318	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	60	15,473	43,391	

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)	15,486	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)	15,486	
Forfeited Discounts (470):		
Customer late payment charges	65	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	65	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
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)	6,430	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,870	3
Chemicals (630)	225	4
Supplies and Expenses (640)	1,448	5
Repairs of Water Plant (650)	1,089	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	13,062	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)		8
Office Supplies and Expenses (681)	951	9
Outside Services Employed (682)	1,267	10
Insurance Expense (684)	3,642	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	410	13
Miscellaneous General Expenses (689)	511	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,781	
 Total Operation and Maintenance Expenses	 19,843	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		789	3
PSC Remainder Assessment		1	4
Other (specify): NONE			5
Total tax expense		790	

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)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	41,425		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	41,425	0	
PUMPING PLANT			
Land and Land Rights (320)	5,404		12
Structures and Improvements (321)	26,238	835	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	58,637		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	90,279	835	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	793		23
Total Water Treatment Plant	793	0	
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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			41,425 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	41,425
PUMPING PLANT			
Land and Land Rights (320)			5,404 12
Structures and Improvements (321)			27,073 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			58,637 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	91,114
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			793 23
Total Water Treatment Plant	0	0	793
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)	262,412		26
Transmission and Distribution Mains (343)	86,120	16,328	27
Fire Mains (344)			28
Services (345)	13,601		29
Meters (346)	3,748	285	30
Hydrants (348)	6,469	4,580	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	372,350	21,193	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0	
Total utility plant in service directly assignable	504,847	22,028	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	504,847	22,028	

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)			262,412 26
Transmission and Distribution Mains (343)	850		101,598 27
Fire Mains (344)			0 28
Services (345)			13,601 29
Meters (346)			4,033 30
Hydrants (348)	647		10,402 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,497	0	392,046
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)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,497	0	525,378
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,497	0	525,378

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,970	1,970	1
February			871	871	2
March			998	998	3
April			1,183	1,183	4
May			1,258	1,258	5
June			1,547	1,547	6
July			1,504	1,504	7
August			1,473	1,473	8
September			1,312	1,312	9
October			1,214	1,214	10
November			1,028	1,028	11
December			1,064	1,064	12
Total for year	0	0	15,422	15,422	
Less: Measured or estimated water used in main flushing and water treatment during year				30	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				15,392	16
Less: Water sold				15,473	17
Losses and unaccounted for				(81)	18
Percent unaccounted for to the nearest whole percent (%)				-1%	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				167	21
Date of maximum: 1/3/1997					22
Cause of maximum:					23
BROKEN WATER MAIN					
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum: 4/13/1997					25
Total KWH used for pumping for the year				61,549	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)	
6835 MINERAL STREET	1	521	8	10,000	Yes	1
10005 PARK STREET	2	420	8	16,000	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	AA 983	BG 197	BOOSTER	1
Location	VILLAGE OF WIOTA	VILLAGE OF WIOTA	VILLAGE OF WIOTA	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFAS	GOULD	JACUZZI	5
Year Installed	1988	1985	1972	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	85	140	400	8
Pump Motor or Standby Engine Mfr	GRUNDFAS	FRANKLIN	US ELECTRIC	9 10
Year Installed	1988	1985	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	10	20	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 23
Year Installed				24
Type				25
Horsepower				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	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1948	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	5	130	6
Total capacity in gallons	25,000	50,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	0.1700	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	242				242
M	D	1.000	347				347
M	D	1.500	704				704
M	D	2.000	1,087				1,087
A	D	3.000	1,578				1,578
A	D	6.000	4,010		100		3,910
M	D	6.000	107				107
P	D	6.000	1,847	440			2,287
P	T	8.000	207				207
Total Within Municipality			10,129	440	100	0	10,469
Total Utility			10,129	440	100	0	10,469

1
2
3
4
5
6
7
8
9

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	53				53		1
M	1.000	1				1		2
P	1.000	2				2		3
M	3.000	1				1		4
Total Utility		57	0	0	0	57	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	52	6			58		1
0.750	5				5		2
1.000	1				1		3
3.000	1				1	1	4
Total:	59	6	0	0	65	1	

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	47	3		2		6	58	1
0.750		5					5	2
1.000	1						1	3
3.000			1				1	4
Total:	48	8	1	2	0	6	65	

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	10	2	1		11	2
Total Fire Hydrants	10	2	1	0	11	
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:	4
Number of distribution system valves end of year:	21
Number of distribution valves operated during year:	7

WATER OPERATING SECTION FOOTNOTES

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

The \$59 PSC remainder assessment was reported as part of operating expenses on page W-5, line 13.

Water Mains (Page W-15)

The added mains were financed by a \$20,000 five year loan from Amcore Bank. The debt is shown on page F-14, line 7.
