



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WESTON WATER UTILITY

Principal Office: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

For the Year Ended: DECEMBER 31, 1998

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WESTON WATER UTILITY

Utility Address: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

When was utility organized? 8/8/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA ERMELING

Title: VILLAGE CLERK TREASURER

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

E-mail Address:

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

Name: MR MICHAEL A LIPPERT CPA

Title: AUDIT MANAGER

Office Address: CLIFTON GUNDERSON LLC

201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address: michaellippert@cliftoncpa.com

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

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

Name: MR MICHAEL S LENSMIRE CPA

Title: AUDIT MEMBER

Office Address: CLIFTON GUNDERSON LLC

201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address: mchaellensmire@cliftoncpa.com

Date of most recent audit report: 3/12/1999

Period covered by most recent audit: Calendar year 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: KEITH DONNER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

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: [REDACTED]

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)	1,301,430	1,212,105	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	400,716	370,422	2
Depreciation Expense (403)	190,059	175,162	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	128,701	139,803	5
Total Operating Expenses	719,476	685,387	
Net Operating Income	581,954	526,718	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	581,954	526,718	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	73,215	85,690	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	73,215	85,690	
Total Income	655,169	612,408	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	655,169	612,408	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	204,086	303,109	14
Amortization of Debt Discount and Expense (428)	15,055	12,912	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	219,141	316,021	
Net Income	436,028	296,387	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,985,054	1,688,667	20
Balance Transferred from Income (433)	436,028	296,387	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,421,082	1,985,054	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest from banks	58,944	5
Special assessments	14,271	6
Total (Acct. 419):	73,215	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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 & 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):						
NONE					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	1,301,430	0	0	0	1,301,430	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	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: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,301,430	0	0	0	1,301,430	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	126,908		126,908	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,903		2,903	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	129,811	0	129,811	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,343,097	9,720,567	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,186,047	1,096,905	2
Net Utility Plant	9,157,050	8,623,662	
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	0	5
Other Investments (124)	1,261,042	195,046	6
Special Funds (125)	893,560	4,359,437	7
Total Other Property and Investments	2,154,602	4,554,483	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	421,688	561,768	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	318,735	0	10
Customer Accounts Receivable (142)	75,349	68,255	11
Other Accounts Receivable (143)	99,803	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	32,407	153,435	14
Materials and Supplies (150)	10,398	13,050	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	958,380	796,508	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	133,842	182,281	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	133,842	182,281	
Total Assets and Other Debits	12,403,874	14,156,934	

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)	61,201	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,421,082	1,985,054	23
Total Proprietary Capital	2,482,283	1,985,054	
LONG-TERM DEBT			
Bonds (221)	4,662,295	7,200,000	24
Advances from Municipality (223)	0	127,295	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,662,295	7,327,295	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	30,712	9,885	28
Payables to Municipality (233)	12,449	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	129,161	129,161	31
Interest Accrued (237)	55,931	106,867	32
Other Current and Accrued Liabilities (238)	26,966	4,900	33
Total Current and Accrued Liabilities	255,219	250,813	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	53,500	0	36
Total Deferred Credits	53,500	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,950,577	4,593,772	41
Total Liabilities and Other Credits	12,403,874	14,156,934	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,098,122	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	244,975				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,343,097	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,186,047	0	0	0	10
Total Accumulated Provision	1,186,047	0	0	0	
Net Utility Plant	9,157,050	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	1,096,905				1,096,905	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	190,059				190,059	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,666				2,666	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	192,725	0	0	0	192,725	13
Debits during year						14
Book cost of plant retired	103,583				103,583	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	103,583	0	0	0	103,583	19
Balance End of Year	1,186,047	0	0	0	1,186,047	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.95%					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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			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	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,398	13,050
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	10,398	13,050

**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)				
1997C WATER REV/REFUND BONDS	13,366	428	126,216	1
1998C Refunding Bond	489	428	7,626	2
Total			133,842	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
Prior year adjustment for TIF expenditures	61,201	2
Balance end of year	<u><u>61,201</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)	
1997 GO Promissory Notes	09/01/1997	09/01/2000	4.40%	127,295	1
1997 WATER REVENUE /REFUND BONDS	12/01/1997	03/01/2008	5.00%	3,255,000	2
1998C Water Revenue bonds	09/21/1998	08/01/2001	3.50%	1,280,000	3
Total Bonds (Account 221):				4,662,295	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	129,161	1
Accruals:		
Charged water department expense	129,161	2
Charged electric department expense		3
Charged sewer department expense	2,001	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>131,162</u>	
Taxes paid during year:		
County, state and local taxes	129,621	6
Social Security taxes		7
PSC Remainder Assessment	1,541	8
Other (explain):		
NONE		9
Total payments and other debits	<u>131,162</u>	
Balance end of year	<u><u>129,161</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)					
1988 REVENUE BOND	68,255		68,255	0	1
1991 REVENUE BOND	26,729		26,729	0	2
1997B REVEUNE/ REFUND BOND	11,883	933	11,883	933	3
1997C		195,686	148,155	47,531	4
1998C		7,467		7,467	5
Subtotal	106,867	204,086	255,022	55,931	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	106,867	204,086	255,022	55,931	

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	4,593,772	0	0	0	0	4,593,772	1
Add credits during year:							
For Services	262,715					262,715	2
For Mains	85,090					85,090	3
Other (specify):							
Hydrants	9,000					9,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,950,577	0	0	0	0	4,950,577	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	51,598					51,598	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):		
LGIP	1,261,042	2
Total (Acct. 124):	1,261,042	
Special Funds (125):		
Restricted funds	893,560	3
Total (Acct. 125):	893,560	
Notes Receivable (141):		
Special Assessments	318,735	4
Total (Acct. 141):	318,735	
Customer Accounts Receivable (142):		
Water	75,349	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	75,349	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Due from other funds	21,099	11
Property taxes	78,704	12
Total (Acct. 143):	99,803	
Receivables from Municipality (145):		
Due from general fund	32,407	13
Total (Acct. 145):	32,407	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
Due to general fund	6,848	17
Due to sewer fund	5,601	18
Total (Acct. 233):	12,449	
Other Deferred Credits (253):		
Deferred specials	53,500	19
Total (Acct. 253):	53,500	

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	9,883,318	0	0	0	9,883,318	1
Materials and Supplies	11,724	0	0	0	11,724	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,141,476	0	0	0	1,141,476	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,772,174	0	0	0	4,772,174	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,981,392	0	0	0	3,981,392	
Net Operating Income	581,954	0	0	0	581,954	8
Net Operating Income as a percent of Average Net Rate Base						
	14.62%	N/A	N/A	N/A	14.62%	

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	30,600	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,203,068	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,233,668	
Net Income		
Net Income	436,028	5
Percent Return on Proprietary Capital	19.52%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Village continues to develop its TIF and other areas. Water and sewer development activity is part of the development and is commensurate with this development activity. Water mains, services and other assets have increased reflecting this activity, with contributions coming from the Municipality, developers and special assessments to homeowners.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

utility phone number changed from 6144 to 6114 per Bruce Schmidt, 11/22/99
ele

Identification and Ownership (Page iv)

This annual report should be read only in connection with the accompanying accountant's report

October 26, 1999

Ms. Barbara Ermeling, Village Clerk Treasurer
Town of Weston Water Utility
5500 Schofield Avenue
Scholfield, WI 54476-4395

1998 Analytical Review DWCCA-6420-PJL

Dear Ms. Ermeling:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

1. In the future, please provide explanations for significant changes in the expense accounts as directed in the headnotes for the Water Operation & Maintenance Expenses schedule on page W-5.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Oct 26, 1999 rev letters L1.doc

cc: Mr. Keith Donner, Director of Public Works

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,283,803	1
Total Sales of Water	1,283,803	
Other Operating Revenues		
Forfeited Discounts (470)	3,918	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,709	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,627	
Total Operating Revenues	1,301,430	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	20,020	8
Pumping Expenses (620-625)	56,289	9
Water Treatment Expenses (630-635)	122,211	10
Transmission and Distribution Expenses (640-655)	69,831	11
Customer Accounts Expenses (901-904)	19,212	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	113,153	14
Total Operation and Maintenance Expenses	400,716	
Other Operating Expenses		
Depreciation Expense (403)	190,059	15
Amortization Expense (404-407)		16
Taxes (408)	128,701	17
Total Other Operating Expenses	318,760	
Total Operating Expenses	719,476	
NET OPERATING INCOME	581,954	

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	4	8	3,045	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	8	3,045	
Metered Sales to General Customers (461)				
Residential	3,037	180,192	587,088	4
Commercial	361	95,436	228,721	5
Industrial	3	155,318	129,884	6
Total Metered Sales to General Customers (461)	3,401	430,946	945,693	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		308,410	8
Other Sales to Public Authorities (464)	20	11,578	26,655	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,426	442,532	1,283,803	

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)	308,410	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)	308,410	
Forfeited Discounts (470):		
Customer late payment charges	3,918	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,918	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
Vacant lot standby charge	9,660	11
Assessment checking	1,610	12
Permits	2,090	13
Misc. part sales	349	14
Total Other Water Revenues (474)	13,709	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	6,863	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	74	3
Maintenance of Water Source Plant (605)	13,083	4
Total Source of Supply Expenses	20,020	
 PUMPING EXPENSES		
Operation Labor (620)	9,222	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	27,187	7
Operation Supplies and Expenses (623)	6,421	8
Maintenance of Pumping Plant (625)	13,459	9
Total Pumping Expenses	56,289	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	31,613	10
Chemicals (631)	66,329	11
Operation Supplies and Expenses (632)	18,777	12
Maintenance of Water Treatment Plant (635)	5,492	13
Total Water Treatment Expenses	122,211	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	27,562	14
Operation Supplies and Expenses (641)	16,320	15
Maintenance of Distribution Reservoirs and Standpipes (650)	395	16
Maintenance of Mains (651)	5,025	17
Maintenance of Services (652)	5,221	18
Maintenance of Meters (653)	1,567	19
Maintenance of Hydrants (654)	13,741	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	69,831	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,238	22
Accounting and Collecting Labor (902)	9,871	23
Supplies and Expenses (903)	2,103	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	19,212	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,769	27
Office Supplies and Expenses (921)	5,103	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	6,372	30
Property Insurance (924)	1,161	31
Injuries and Damages (925)	4,454	32
Employee Pensions and Benefits (926)	70,040	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	6,538	35
Transportation Expenses (933)	8,716	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	113,153	
Total Operation and Maintenance Expenses	400,716	

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		129,161	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,001	2
Net property tax equivalent		127,160	
Social Security		0	3
PSC Remainder Assessment		1,541	4
Other (specify): NONE			5
Total tax expense		128,701	

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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.284600				3
County tax rate	mills		8.817300				4
Local tax rate	mills		6.947500				5
School tax rate	mills		12.712700				6
Voc. school tax rate	mills		2.572100				7
Other tax rate - Local	mills		0.661540				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.995740				10
Less: state credit	mills		2.314992				11
Net tax rate	mills		29.680748				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.947500				14
Combined School Tax Rate	mills		15.284800				15
Other Tax Rate - Local	mills		0.661540				16
Total Local & School Tax	mills		22.893840				17
Total Tax Rate	mills		31.995740				18
Ratio of Local and School Tax to Total	dec.		0.715528				19
Total tax net of state credit	mills		29.680748				20
Net Local and School Tax Rate	mills		21.237399				21
Utility Plant, Jan. 1	\$	9,668,515	9,668,515				22
Materials & Supplies	\$	10,398	10,398				23
Subtotal	\$	9,678,913	9,678,913				24
Less: Plant Outside Limits	\$	1,596,917	1,596,917				25
Taxable Assets	\$	8,081,996	8,081,996				26
Assessment Ratio	dec.		0.704100				27
Assessed Value	\$	5,690,533	5,690,533				28
Net Local & School Rate	mills		21.237399				29
Tax Equiv. Computed for Current Year	\$	120,852	120,852				30
Tax Equivalent per 1994 PSC Report	\$	129,161					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	129,161					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	319		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	319	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,366		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)	69,389	26,110	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	84,755	26,110	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	153,099		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	215,769	10,558	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	131,677	2,470	20
Total Pumping Plant	500,545	13,028	
WATER TREATMENT PLANT			
Land and Land Rights (330)	30,481		21
Structures and Improvements (331)	292,870		22
Water Treatment Equipment (332)	670,132		23
Total Water Treatment Plant	993,483	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			319	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	319	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			15,366	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)			95,499	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	110,865	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			153,099	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			226,327	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			134,147	20
Total Pumping Plant	0	0	513,573	
WATER TREATMENT PLANT				
Land and Land Rights (330)			30,481	21
Structures and Improvements (331)			292,870	22
Water Treatment Equipment (332)			670,132	23
Total Water Treatment Plant	0	0	993,483	
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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	410,383		26
Transmission and Distribution Mains (343)	5,787,845	350,209	27
Fire Mains (344)	0		28
Services (345)	1,005,042	46,811	29
Meters (346)	256,654	41,161	30
Hydrants (348)	521,480	33,182	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,981,404	471,363	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	17,155	3,824	34
Office Furniture and Equipment (391)	2,036	587	35
Computer Equipment (391.1)	14,302	17,667	36
Transportation Equipment (392)	31,954		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	900		39
Laboratory Equipment (395)	5,794		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0	612	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	35,867		44
Other Tangible Property (399)	0		45
Total General Plant	108,008	22,690	
Total utility plant in service directly assignable	9,668,514	533,191	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,668,514	533,191	

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)			410,383 26
Transmission and Distribution Mains (343)	93,283		6,044,771 27
Fire Mains (344)			0 28
Services (345)			1,051,853 29
Meters (346)	7,689		290,126 30
Hydrants (348)	2,611		552,051 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	103,583	0	8,349,184
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,979 34
Office Furniture and Equipment (391)			2,623 35
Computer Equipment (391.1)			31,969 36
Transportation Equipment (392)			31,954 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			900 39
Laboratory Equipment (395)			5,794 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			612 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			35,867 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	130,698
Total utility plant in service directly assignable	103,583	0	10,098,122
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	103,583	0	10,098,122

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			34,372	34,372	1
February			30,944	30,944	2
March			36,007	36,007	3
April			37,181	37,181	4
May			41,565	41,565	5
June			38,445	38,445	6
July			47,530	47,530	7
August			41,221	41,221	8
September			39,366	39,366	9
October			39,758	39,758	10
November			36,095	36,095	11
December			38,050	38,050	12
Total for year	0	0	460,534	460,534	
Less: Measured or estimated water used in main flushing and water treatment during year				6,218	13
Less: Other utility use				453	14
Other utility use explanation:					15
Freeze-up protection					
Water pumped into distribution system				453,863	16
Less: Water sold				442,532	17
Losses and unaccounted for				11,331	18
Percent unaccounted for to the nearest whole percent (%)				2%	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				2,341	21
Date of maximum: 7/27/1998					22
Cause of maximum:					23
Residential watering					
Minimum gallons pumped by all methods in any one day during reporting year				866	24
Date of minimum: 2/13/1998					25
Total KWH used for pumping for the year				491,720	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)	
ALTA VERDA	1	78	12	281,000	Yes	1
FOREMOST	2	70	16	454,000	Yes	2
MESKER	3	92	20	756,000	Yes	3
STERNBERG	4	83	30	666,000	Yes	4

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	3	1
Location	ALTA VERDE	FOREMOST	MESKER	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	PEERLESS	PEERLESS	NEWNON	5
Year Installed	1963	1965	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	390	630	1,050	8
Pump Motor or Standby Engine Mfr	PEERLESS	PEERLESS	NEWNON	9 10
Year Installed	1963	1965	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4			14
Location	STERNBERG			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	925			21
Pump Motor or Standby Engine Mfr	PEERLESS			22 23
Year Installed	1980			24
Type	ELECTRIC			25
Horsepower	75			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	EAST EVEREST	FOREMOST	SUMMITT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1981	1965	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	142	159	105	6
Total capacity in gallons	250,000	100,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			OTHER	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)?			N	14

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	WATER TREATMENT PLANT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1988		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	100,000		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)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.8000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
A	D	6.000	55,521	0	0	0	55,521	1	
M	D	6.000	71,644	4,033	0	0	75,677	2	
A	D	8.000	25,517	0	0	0	25,517	3	
M	D	8.000	20,593	597	0	0	21,190	4	
A	D	10.000	10,597	0	0	0	10,597	5	
M	D	10.000	30,590	0	0	0	30,590	6	
A	D	12.000	726	0	0	0	726	7	
M	D	12.000	25,450	9,789	2,290	0	32,949	8	
M	D	14.000	8,262	1,296	1,295	0	8,263	9	
Total Within Municipality			248,900	15,715	3,585	0	261,030		
M	D	6.000	35,357	0	0	0	35,357	10	
M	D	8.000	8,685	0	0	0	8,685	11	
M	D	10.000	11,060	0	0	0	11,060	12	
M	D	12.000	5,503	0	0	0	5,503	13	
Total Outside of Municipality			60,605	0	0	0	60,605		
Total Utility			309,505	15,715	3,585	0	321,635		

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	1,522	0	0	0	1,522	162	1
M	1.000	1,994	65	0	0	2,059	177	2
M	1.500	77	4	0	0	81		3
M	2.000	17	0	0	0	17		4
Total Utility		3,610	69	0	0	3,679	339	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,318	30	0	0	3,348	250	1
0.750	78	0	4	0	74	19	2
1.000	59	3	0	0	62	4	3
1.500	103	0	0	0	103	28	4
2.000	13	1	0	0	14	2	5
3.000	4	0	0	0	4	0	6
4.000	2	0	0	0	2	0	7
6.000	2	0	1	0	1	0	8
8.000	3	0	0	0	3	0	9
Total:	3,582	34	5	0	3,611	303	

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	2,974	195	0	7	0	172	3,348	1
0.750	59	8	0	0	0	7	74	2
1.000	4	57	0	1	0	0	62	3
1.500	0	88	1	5	0	9	103	4
2.000	0	10	0	4	0	0	14	5
3.000	0	2	0	2	0	0	4	6
4.000	0	0	1	1	0	0	2	7
6.000	0	1	0	0	0	0	1	8
8.000	0	0	1	0	2	0	3	9
Total:	3,037	361	3	20	2	188	3,611	

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	81				81	1
Within Municipality	344	21	4		361	2
Total Fire Hydrants	425	21	4	0	442	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 250
 Number of distribution system valves end of year: 2,023
 Number of distribution valves operated during year: 1,220

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Water mains added by developer contributions to equity.

Water Services (Page W-16)

Services added by developer contributions.

Meters (Page W-17)

Meters contributed by the utility and developers.
