



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VESPER MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 336
VESPER, WI 54489

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: VESPER MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 336
VESPER, WI 54489

When was utility organized? 1/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARIE DEDERICH
Title: TREASURER DIRECTOR

Office Address:
4909 WELL ROAD
VESPER, WI 54489

Telephone: (715) 569 - 4496

Fax Number:

E-mail Address:

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? NO

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/1/1987

Period covered by most recent audit: 1987

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: EUGENE DIERCKS
Title: VILLAGE PRESIDENT

Office Address:
6705 PINE STREET (HOME)
VESPER, WI 54489

Telephone: (715) 569 - 4592

Fax Number:

E-mail Address:

Name: JERRY BREHM
Title: MANAGER

Office Address:
6363 HEMLOCK
VESPER, WI 54489

Telephone: (715) 569 - 4294

Fax Number:

E-mail Address:

Name: OWEN BEAN
Title: HELPER

Office Address:
6363 HEMLOCK
VESPER, WI 54489

Telephone: (715) 569 - 4294

Fax Number:

E-mail Address:

Name of utility commission/committee: VESPER MUNICIPAL WATER AND SEWER UTILITY

Names of members of utility commission/committee:

- SCOTT BREHM, TRUSTEE
 - EUGENE DIERCKS, PRESIDENT
 - HARRY DOLENS, TRUSTEE
 - RANCE JOCHIMSEN, TRUSTEE
 - DAN SCHEUNEMANN, TRUSTEE
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	67,729	71,393	1
Operating Expenses:			
Operation and Maintenance Expense (401)	46,101	42,966	2
Depreciation Expense (403)	20,294	20,093	3
Amortization Expense (404)	0		4
Taxes (408)	16,494	18,165	5
Total Operating Expenses	82,889	81,224	
Net Operating Income	(15,160)	(9,831)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(15,160)	(9,831)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	9,872	7,164	9
Miscellaneous Nonoperating Income (421)	(2,590)	5,948	10
Total Other Income	7,282	13,112	
Total Income	(7,878)	3,281	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(7,878)	3,281	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(7,878)	3,281	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	193,661	172,791	19
Balance Transferred from Income (433)	(7,878)	3,281	20
Miscellaneous Credits to Surplus (434)	15,910	17,589	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)	201,693	193,661	

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 ACCOUNT	7,573	4
INTEREST ON EXTENSION PROJECT PAYMENTS	2,299	5
Total (Acct. 419):	9,872	
Miscellaneous Nonoperating Income (421):		
NONE	(2,590)	6
Total (Acct. 421):	(2,590)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	15,910	9
Total (Acct. 434):	15,910	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	67,729	0	0	0	67,729	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	67,729	0	0	0	67,729	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,010,609	988,298	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	387,874	368,334	2
Net Utility Plant	622,735	619,964	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,331,428	1,323,674	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	434,350	401,941	4
Net Nonutility Property	897,078	921,733	
Investment in Municipality (123)	0		5
Other Investments (124)	31,238	44,866	6
Special Funds (125)	45,858	34,010	7
Total Other Property and Investments	974,174	1,000,609	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	165,542	121,777	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	490	102	11
Other Accounts Receivable (143)	565	578	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	21		14
Materials and Supplies (150)	2,575	472	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	169,193	122,929	
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	1,766,102	1,743,502	

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)	247,539	247,539	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	201,693	193,661	23
Total Proprietary Capital	449,232	441,200	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)			28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	0	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	16,992	16,050	36
Total Deferred Credits	16,992	16,050	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,299,878	1,286,251	38
Total Liabilities and Other Credits	1,766,102	1,743,501	

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)	1,010,609	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	1,010,609	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	387,874	0	0	0	9
Total Accumulated Provision	387,874	0	0	0	
Net Utility Plant	622,735	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	368,334				368,334	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,294				20,294	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	391				391	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	55				55	10
Other credits (specify):						11
					0	12
Total credits	20,740	0	0	0	20,740	13
Debits during year						14
Book cost of plant retired	1,200				1,200	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,200	0	0	0	1,200	19
Balance End of Year	387,874	0	0	0	387,874	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.08%					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	1,323,674	7,754		1,331,428	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	1,323,674	7,754	0	1,331,428	
Less accum. prov. depr. & amort. (122)	401,941	32,409		434,350	3
Net Nonutility Property	921,733	(24,655)	0	897,078	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,575	472
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	2,575	472

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

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	247,539	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>247,539</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	16,494	2
Charged electric department expense		3
Charged sewer department expense	2,047	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,541	
Taxes paid during year:		
County, state and local taxes	15,910	6
Social Security taxes	2,001	7
PSC Remainder Assessment	100	8
Other (explain):		
NET RETURN ON METER INVESTMENTS	530	9
Total payments and other debits	18,541	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	472,651			813,600		1,286,251	1
Add credits during year:							
For Services	2,586			2,966		5,552	2
For Mains	3,752			4,323		8,075	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	478,989	0	0	820,889	0	1,299,878	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	275,200			578,930		854,130	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):		
CONTRACTS RECEIVABLE IND	14,246	2
CONTRACTS RECEIVABLE RES	16,992	3
Total (Acct. 124):	31,238	
Special Funds (125):		
SEWER REPLACEMENT FUND	45,858	4
Total (Acct. 125):	45,858	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	490	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	490	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	565	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	565	
Receivables from Municipality (145):		
AMOUNT DUE ON BALANCE OF PFP FOR 1997	21	13
Total (Acct. 145):	21	
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)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
BALANCE DUE FROM EXTENSION PROJECT	16,992
Total (Acct. 253):	16,992
<hr/>	

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	999,453	0	0	0	999,453	1
Materials and Supplies	1,523	0	0	0	1,523	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	378,104	0	0	0	378,104	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	475,820	0	0	0	475,820	6
Other (specify):					0	7
Average Net Rate Base	147,052	0	0	0	147,052	
Net Operating Income	(15,160)	0	0	0	(15,160)	8
Net Operating Income as a percent of Average Net Rate Base	-10.31%	N/A	N/A	N/A	-10.31%	

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	247,539	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	197,677	3
Other (Specify):		4
Total Average Proprietary Capital	445,216	
Net Income		
Net Income	(7,878)	5
Percent Return on Proprietary Capital	-1.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

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

4/27/98

PJL

June 25, 1998

Ms. Marie Dederich, Treasurer
Vesper Municipal Water Utility
P.O. Box 336
Vesper, WI 54489-0336

Re: 1997 Analytical Review DWCCA-6110-PJL

Dear Ms. Dederich:

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. During our review, we noted that while you did not report any dollars in Account 421, Miscellaneous Nonoperating Income, on lines 13-15 of the Income Statement Account Details Schedule on page F-2, you did report (\$2,590) under other income for Account 421 in column (c) of line 10 of the Income Statement on page F-1. This was also the case for the \$15,910 reported for Account 434, Miscellaneous Credits to Surplus, in column (b) of line 21 of the Income Statement. Please provide an explanation of both of those entries.
2. During our review of the Net Nonutility Property Schedule on page F-8, we noted that on line 14 the \$32,409 reported in column (d) as a deduction during the year was added to instead of subtracted from the \$401,941 first of year balance in column (b) to arrive at the \$434,350 end of year balance in column (e). This also caused the balance sheet to be out of balance when the report was keyed to our electronic system.. Please provide a corrected copy of page F-8 and also provide any other related annual report changes.
3. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

FINANCIAL SECTION FOOTNOTES

Page
Lines
Column
Reported As
Should Be

F-2 13 & Total b None (2,590)
F-2 22 & Total b None 15,910
F-6 All c Blank*
F-20 % Ret on Prop Cap b 18% (1.77)%
W-14 1 d & h 7,334 7,821**
W-14 2 d 11,773 16,594**
W-14 2 e Blank 250**
W-14 2 h 11,773 16,844**
W-14 4, 5 & 7 All Blank**

*Sewer not regulated.

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

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

Sincerely,

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

PJL:W:\COMPL\LEEGE\6110 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	67,010	1
Total Sales of Water	67,010	
Other Operating Revenues		
Forfeited Discounts (470)	137	2
Other Water Revenues (474)	582	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	719	
Total Operating Revenues	67,729	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	42,707	5
General Operating Expenses (680-690)	3,394	6
Total Operation and Maintenance Expenses	46,101	
Other Operating Expenses		
Depreciation Expense (403)	20,294	7
Amortization Expense (404)		8
Taxes (408)	16,494	9
Total Other Operating Expenses	36,788	
Total Operating Expenses	82,889	
NET OPERATING INCOME	(15,160)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	200	8,317	22,898	4
Commercial	25	3,548	7,935	5
Industrial	2	18,506	12,912	6
Total Metered Sales to General Customers (461)	227	30,371	43,745	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		20,975	8
Other Sales to Public Authorities (464)	8	729	2,290	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	236	31,100	67,010	

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)	20,975	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)	20,975	
Forfeited Discounts (470):		
Customer late payment charges	137	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	137	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	530	7
Other (specify):		
RECONNECTION CHGRS	52	8
Total Other Water Revenues (474)	582	
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)	5,237	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,253	3
Chemicals (630)	5,877	4
Supplies and Expenses (640)	3,052	5
Repairs of Water Plant (650)	22,729	6
Transportation Expenses (660)	559	7
Total Plant Operation and Maintenance Expenses	42,707	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,300	8
Office Supplies and Expenses (681)	1,161	9
Outside Services Employed (682)		10
Insurance Expense (684)	187	11
Employees Pensions and Benefits (686)	506	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	240	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	3,394	
 Total Operation and Maintenance Expenses	 46,101	

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		15,910	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		116	2
Net property tax equivalent		15,794	
Social Security		600	3
PSC Remainder Assessment		100	4
Other (specify): NONE			5
Total tax expense		<u>16,494</u>	

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		5.930000				4
Local tax rate	mills		2.810000				5
School tax rate	mills		10.400000				6
Voc. school tax rate	mills		1.720000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		21.070000				10
Less: state credit	mills		2.080000				11
Net tax rate	mills		18.990000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.810000				14
Combined School Tax Rate	mills		12.120000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		14.930000				17
Total Tax Rate	mills		21.070000				18
Ratio of Local and School Tax to Total	dec.		0.708590				19
Total tax net of state credit	mills		18.990000				20
Net Local and School Tax Rate	mills		13.456132				21
Utility Plant, Jan. 1	\$	988,298	988,298				22
Materials & Supplies	\$	472	472				23
Subtotal	\$	988,770	988,770				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	988,770	988,770				26
Assessment Ratio	dec.		0.958790				27
Assessed Value	\$	948,023	948,023				28
Net Local & School Rate	mills		13.456132				29
Tax Equiv. Computed for Current Year	\$	12,757	12,757				30
Tax Equivalent per 1994 PSC Report	\$	15,910					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,910					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,728		4
Structures and Improvements (311)	6,766		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	57,971		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	14,943		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	83,408	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	24,810	3,308	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,394		20
Total Pumping Plant	27,204	3,308	
WATER TREATMENT PLANT			
Land and Land Rights (330)	953		21
Structures and Improvements (331)	47,928		22
Water Treatment Equipment (332)	139,592		23
Total Water Treatment Plant	188,473	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	313		24
Structures and Improvements (341)	681		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,728	4
Structures and Improvements (311)			6,766	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,971	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			14,943	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	83,408	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			28,118	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,394	20
Total Pumping Plant	0	0	30,512	
WATER TREATMENT PLANT				
Land and Land Rights (330)			953	21
Structures and Improvements (331)			47,928	22
Water Treatment Equipment (332)			139,592	23
Total Water Treatment Plant	0	0	188,473	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			313	24
Structures and Improvements (341)			681	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)	94,008		26
Transmission and Distribution Mains (343)	443,057	7,066	27
Fire Mains (344)			28
Services (345)	59,254	1,175	29
Meters (346)	17,954	2,119	30
Hydrants (348)	52,776	870	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	668,043	11,230	
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)	21,170	6,708	38
Other Tangible Property (390)			39
Total General Plant	21,170	6,708	
Total utility plant in service directly assignable	988,298	21,246	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	988,298	21,246	

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)			94,008 26
Transmission and Distribution Mains (343)			450,123 27
Fire Mains (344)			0 28
Services (345)			60,429 29
Meters (346)	79	1,144	21,138 30
Hydrants (348)			53,646 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	79	1,144	680,338
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)			27,878 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	27,878
Total utility plant in service directly assignable	79	1,144	1,010,609
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	79	1,144	1,010,609

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			3,669	3,669	1
February			3,194	3,194	2
March			3,293	3,293	3
April			3,222	3,222	4
May			3,457	3,457	5
June			3,595	3,595	6
July			3,817	3,817	7
August			3,703	3,703	8
September			3,412	3,412	9
October			3,638	3,638	10
November			3,023	3,023	11
December			2,700	2,700	12
Total for year	0	0	40,723	40,723	
Less: Measured or estimated water used in main flushing and water treatment during year				6,886	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				33,837	16
Less: Water sold				31,100	17
Losses and unaccounted for				2,737	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				240	21
Date of maximum: 8/26/1997					22
Cause of maximum:					23
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				38	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				301	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)	
WELL ROAD 1	1	500	8	50	Yes	1
WELL ROAD 2	2	105	8	70	Yes	2
WELL ROAD 3	3	280	8	150	Yes	3

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	STANDBY	WELL 1	WELL 2	1
Location	WELL ROAD VESPER	WELL ROAD VESPER	WELL ROAD VESPER	2
Purpose	S	P	P	3
Destination	D	T	T	4
Pump Manufacturer	PEERLESS	GENERAL	REDA	5
Year Installed	1970	1995	1970	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	50	120	8
Pump Motor or Standby Engine Mfr	WAUKESHA	GENERAL	REDA	9 10
Year Installed	1970	1995	1970	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	1	3	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3			14
Location	WELL ROAD VESPER			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	GENERAL			18
Year Installed	1993			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	FRANKLIN			22 23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	10			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	S	3
Year constructed	1970	1970	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	105	6
Total capacity in gallons	100,000	50,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	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	S	6.000	2,520				2,520
M	D	6.000	7,821				7,821
M	D	8.000	16,594	250			16,844
M	D	10.000	7,538				7,538
Total Within Municipality			34,473	250	0	0	34,723
Total Utility			34,473	250	0	0	34,723

1
2
3
4

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	179				179	11	1
M	1.000	57	1			58	18	2
M	1.250	1				1		3
M	1.500	4				4		4
M	2.000	1	1			2	1	5
Total Utility		242	2	0	0	244	30	

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	205	24	24		205	24	1
1.000	26				26	1	2
1.250	1				1		3
1.500	2				2		4
2.000	2	1	1		2	1	5
4.000	1				1		6
Total:	237	25	25	0	237	26	

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	199	4		1		1	205	1
1.000	1	18	1	6			26	2
1.250		1					1	3
1.500		2					2	4
2.000		1		1			2	5
4.000			1				1	6
Total:	200	26	2	8	0	1	237	

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	52	1		(1)	52	2
Total Fire Hydrants	52	1	0	(1)	52	
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:	52
Number of distribution system valves end of year:	133
Number of distribution valves operated during year:	71

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 346 adjustment: This is to adjust salvage & retirement on 1996 meter retirement & purchase.

Water Mains (Page W-15)

The 250' added during the year was on village property (new park) and paid for by Vesper Sewer & Water Utility.

Water Services (Page W-16)

Two added during the year were both on village property (New Park) & both paid for by Vesper Sewer & Water Utility.

Hydrants and Distribution System Valves (Page W-18)

Operator made up hydrant cards and numbered each hydrant in 1997 and found there was actually one less hydrant than reported in the past.
