



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, 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: 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 - 6144

Fax Number: (715) 359 - 6117

E-mail Address:

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

Name: KRAUSE HOWARD & COMPANT SC

Title:

Office Address: KRAUSE HOWARD & COMPANT SC

P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address:

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

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

Name: KRAUSE HOWARD & COMPANY SC

Title:

Office Address: KRAUSE HOWARD & COMPANY SC

P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address:

Date of most recent audit report: 3/6/1997

Period covered by most recent audit: 1996

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 - 6144

Fax Number: (715) 359 - 6117

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR DIESEN
 - MS JAEGER
 - MR RAKOW
 - MR SCHUSTER
 - MR SOGN
 - MR WENZEL
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,212,105	1,182,875	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	370,422	364,098	2
Depreciation Expense (403)	175,162	133,639	3
Amortization Expense (404-407)	0		4
Taxes (408)	139,803	149,307	5
Total Operating Expenses	685,387	647,044	
Net Operating Income	526,718	535,831	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	526,718	535,831	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	85,690	104,282	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	85,690	104,282	
Total Income	612,408	640,113	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	612,408	640,113	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	303,109	328,486	14
Amortization of Debt Discount and Expense (428)	12,912	16,862	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	316,021	345,348	
Net Income	296,387	294,765	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,688,667	1,393,902	20
Balance Transferred from Income (433)	296,387	294,765	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,985,054	1,688,667	

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):		
BANK ACCOUNTS	70,741	5
ASSESSMENTS	14,949	6
Total (Acct. 419):	85,690	
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):					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	1,212,105	0	0	0	1,212,105	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,212,105	0	0	0	1,212,105	

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	123,589		123,589	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	2,705		2,705	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	126,294	0	126,294	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,720,567	9,193,025	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,096,905	988,121	2
Net Utility Plant	8,623,662	8,204,904	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	195,046	285,829	6
Special Funds (125)	4,359,437	1,329,838	7
Total Other Property and Investments	4,554,483	1,615,667	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	561,768	658,330	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	68,255	80,794	11
Other Accounts Receivable (143)	0	4,645	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	153,435	170,869	14
Materials and Supplies (150)	13,050	11,035	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	796,508	925,673	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	182,281	136,395	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	182,281	136,395	
Total Assets and Other Debits	14,156,934	10,882,639	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,985,054	1,688,667	23
Total Proprietary Capital	1,985,054	1,688,667	
LONG-TERM DEBT			
Bonds (221)	7,200,000	4,525,000	24
Advances from Municipality (223)	127,295		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	7,327,295	4,525,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	9,885	11,119	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	129,161	136,064	31
Interest Accrued (237)	106,867	107,532	32
Other Current and Accrued Liabilities (238)	4,900	4,900	33
Total Current and Accrued Liabilities	250,813	259,615	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
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)	4,593,772	4,409,357	41
Total Liabilities and Other Credits	14,156,934	10,882,639	

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)	9,668,514	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)	52,053				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	9,720,567	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,096,905	0	0	0	10
Total Accumulated Provision	1,096,905	0	0	0	
Net Utility Plant	8,623,662	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	988,121				988,121	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	175,162				175,162	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,413				7,413	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,068				1,068	10
Other credits (specify):						11
					0	12
Total credits	183,643	0	0	0	183,643	13
Debits during year						14
Book cost of plant retired	74,858				74,858	15
Cost of removal					0	16
Other debits (specify):						17
ROUNDING	1				1	18
Total debits	74,859	0	0	0	74,859	19
Balance End of Year	1,096,905	0	0	0	1,096,905	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):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,050	11,035	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>13,050</u>	<u>11,035</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 WATER REVENUE BOND	7,720	428	78,483	1
1991 WATER REVENUE BOND	5,192	428	45,000	2
1997C WATER REV/REFUND BONDS	1	428	58,798	3
Total			182,281	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	1
Changes during year (explain):	2
Balance end of year	0

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)	
1991 WATER REVENUE BOND	11/01/1991	03/01/2008	6.00%	1,275,000	1
1998 WATER REVENUE BOND	10/01/1997	03/01/2008	7.00%	2,670,000	2
1997 WATER REVENUE /REFUND BONDS	12/01/1997	03/01/2008	5.00%	3,255,000	3
Total Bonds (Account 221):				7,200,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997	09/01/1997	09/01/2000	0.00%	127,295	1
Total for Account 223				127,295	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	136,064	1
Accruals:		
Charged water department expense	139,803	2
Charged electric department expense		3
Charged sewer department expense	1,855	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>141,658</u>	
Taxes paid during year:		
County, state and local taxes	136,064	6
Social Security taxes	10,979	7
PSC Remainder Assessment	1,518	8
Other (explain):		
NONE		9
Total payments and other debits	<u>148,561</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	74,855	208,065	214,665	68,255	1
1991 REVENUE BOND	32,677	83,161	89,109	26,729	2
1997C REVEUNE/ REFUND BOND		11,883		11,883	3
Subtotal	107,532	303,109	303,774	106,867	
Advances from Municipality (223)					
NONE				0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	107,532	303,109	303,774	106,867	

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	4,409,357					4,409,357	1
Add credits during year:							
For Services	68,603					68,603	2
For Mains	103,812					103,812	3
Other (specify):							
hydrants	12,000					12,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,593,772	0	0	0	0	4,593,772	
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):		
SPECIAL ASSESSMENTS	195,046	2
Total (Acct. 124):	195,046	
Special Funds (125):		
1997C WATER REVENUE\REFUNDING BOND ESCROW	4,359,437	3
Total (Acct. 125):	4,359,437	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,255	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	68,255	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
WESTON 1997 TAX ROLL & PFP	70,762	12
ROTHSCHILD 1997 TAX ROLL & PFP	50,266	13
WESTON SEWER UTILITY METER AND MISC	32,407	14
Total (Acct. 145):	153,435	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<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	9,408,982	0	0	0	9,408,982	1
Materials and Supplies	12,042	0	0	0	12,042	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,042,513	0	0	0	1,042,513	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,501,564	0	0	0	4,501,564	6
Other (specify):					0	7
Average Net Rate Base	3,876,947	0	0	0	3,876,947	
Net Operating Income	526,718	0	0	0	526,718	8
Net Operating Income as a percent of Average Net Rate Base	13.59%	N/A	N/A	N/A	13.59%	

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,836,860	3
Other (Specify):		4
Total Average Proprietary Capital	1,836,860	
Net Income		
Net Income	296,387	5
Percent Return on Proprietary Capital	16.14%	

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 with electronic program, keyed and edited by PSC staff.

July 7 1998

Ms. Barbara Ermeling, Clerk
Weston Water Utility
5500 Schofield Avenue
Schofield, WI 54476-4333

Re: 1997 Analytical Review File DWCCA-6420-RL

Dear Ms. Ermeling:

The Public Service Commission (PSC) 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 of page IV, we noted names of members of utility commission were not provided. Please provide this information and continue this procedure in the future.
2. In the future, when providing the composite depreciation rate, page F-8, line 22, please report as .0195, rather than 1.95.
3. During our review of the Plant Schedule, pages W/8-9, we noted \$21,355.00 reported in Account 392, Transportation Equipment, for retired during year. Please explain this amount.

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) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\6420 Weston.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,186,599	1
Total Sales of Water	1,186,599	
Other Operating Revenues		
Forfeited Discounts (470)	3,766	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	21,740	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,506	
Total Operating Revenues	1,212,105	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	62,883	8
Pumping Expenses (620-625)	48,135	9
Water Treatment Expenses (630-635)	102,557	10
Transmission and Distribution Expenses (640-655)	56,884	11
Customer Accounts Expenses (901-904)	13,666	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	86,297	14
Total Operation and Maintenance Expenses	370,422	
Other Operating Expenses		
Depreciation Expense (403)	175,162	15
Amortization Expense (404-407)		16
Taxes (408)	139,803	17
Total Other Operating Expenses	314,965	
Total Operating Expenses	685,387	
NET OPERATING INCOME	526,718	

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	2,813	159,101	537,309	4
Commercial	341	85,265	191,385	5
Industrial	3	132,711	113,240	6
Total Metered Sales to General Customers (461)	3,157	377,077	841,934	
Private Fire Protection Service (462)	16		13,278	7
Public Fire Protection Service (463)	1		308,410	8
Other Sales to Public Authorities (464)	18	9,883	22,977	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,192	386,960	1,186,599	

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)
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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	3,766	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,766	
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	9,272	10
Other (specify): VACANT LOT STANDBY CHARGE	10,136	11
ASSESSMENT CHECKING	1,130	12
PERMITS AND MISCELLANEOUS	1,202	13
Total Other Water Revenues (474)	21,740	
Amortization of Construction Grants (475):		
NONE		14
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)	54,264	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	8,619	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	62,883	
 PUMPING EXPENSES		
Operation Labor (620)	7,733	5
Fuel for Power Production (621)	40,402	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	48,135	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	20,568	10
Chemicals (631)	73,779	11
Operation Supplies and Expenses (632)	6,235	12
Maintenance of Water Treatment Plant (635)	1,975	13
Total Water Treatment Expenses	102,557	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	20,432	14
Operation Supplies and Expenses (641)	18,471	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,467	16
Maintenance of Mains (651)	909	17
Maintenance of Services (652)	8,863	18
Maintenance of Meters (653)	462	19
Maintenance of Hydrants (654)	6,280	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	56,884	

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)	2,912	22
Accounting and Collecting Labor (902)	8,813	23
Supplies and Expenses (903)	1,941	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,666	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,867	27
Office Supplies and Expenses (921)	7,902	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,676	30
Property Insurance (924)	8,198	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	34,119	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	11,294	35
Transportation Expenses (933)	6,241	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	86,297	
 Total Operation and Maintenance Expenses	 370,422	

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		1,855	2
Net property tax equivalent		127,306	
Social Security		10,979	3
PSC Remainder Assessment		1,518	4
Other (specify): NONE			5
Total tax expense		139,803	

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		0.269174				3
County tax rate	mills		8.338387				4
Local tax rate	mills		6.770970				5
School tax rate	mills		12.824790				6
Voc. school tax rate	mills		2.461804				7
Other tax rate - Local	mills		0.661540				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.326665				10
Less: state credit	mills		2.314992				11
Net tax rate	mills		29.011673				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.770970				14
Combined School Tax Rate	mills		15.286594				15
Other Tax Rate - Local	mills		0.661540				16
Total Local & School Tax	mills		22.719104				17
Total Tax Rate	mills		31.326665				18
Ratio of Local and School Tax to Total	dec.		0.725232				19
Total tax net of state credit	mills		29.011673				20
Net Local and School Tax Rate	mills		21.040197				21
Utility Plant, Jan. 1	\$	9,193,025	9,193,025				22
Materials & Supplies	\$	11,035	11,035				23
Subtotal	\$	9,204,060	9,204,060				24
Less: Plant Outside Limits	\$	1,596,917	1,596,917				25
Taxable Assets	\$	7,607,143	7,607,143				26
Assessment Ratio	dec.		0.742085				27
Assessed Value	\$	5,645,147	5,645,147				28
Net Local & School Rate	mills		21.040197				29
Tax Equiv. Computed for Current Year	\$	118,775	118,775				30
Tax Equivalent per 1994 PSC Report	\$	129,161					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
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)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	319	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,366		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	69,389		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	84,755	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	153,099		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	215,769		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	131,677		20
Total Pumping Plant	500,545	0	
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)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			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)			69,389	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	84,755	
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	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			131,677	20
Total Pumping Plant	0	0	500,545	
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)	5,430,675	395,268	27
Fire Mains (344)			28
Services (345)	895,337	114,770	29
Meters (346)	237,567	25,511	30
Hydrants (348)	492,905	32,491	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	7,466,867	568,040	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	17,155		34
Office Furniture and Equipment (391)	1,319	717	35
Computer Equipment (391.1)	6,690	7,612	36
Transportation Equipment (392)	43,413	9,896	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)		900	39
Laboratory Equipment (395)	5,794		40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	29,110	6,757	44
Other Tangible Property (399)			45
Total General Plant	103,481	25,882	
Total utility plant in service directly assignable	9,149,450	593,922	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	9,149,450	593,922	

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)	38,098		5,787,845 27
Fire Mains (344)			0 28
Services (345)	5,065		1,005,042 29
Meters (346)	6,424		256,654 30
Hydrants (348)	3,916		521,480 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	53,503	0	7,981,404
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			17,155 34
Office Furniture and Equipment (391)			2,036 35
Computer Equipment (391.1)			14,302 36
Transportation Equipment (392)	21,355		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 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			35,867 44
Other Tangible Property (399)			0 45
Total General Plant	21,355	0	108,008
Total utility plant in service directly assignable	74,858	0	9,668,514
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	74,858	0	9,668,514

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			32,082	32,082	1
February			29,806	29,806	2
March			32,430	32,430	3
April			34,551	34,551	4
May			39,940	39,940	5
June			42,784	42,784	6
July			40,426	40,426	7
August			40,955	40,955	8
September			35,651	35,651	9
October			37,112	37,112	10
November			33,471	33,471	11
December			34,211	34,211	12
Total for year	0	0	433,419	433,419	
Less: Measured or estimated water used in main flushing and water treatment during year				23,446	13
Less: Other utility use				2,500	14
Other utility use explanation: FREEZE UP PROTECTION					15
Water pumped into distribution system				407,473	16
Less: Water sold				386,960	17
Losses and unaccounted for				20,513	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				1,819,000	21
Date of maximum: 8/8/1997					22
Cause of maximum: HOT/DRY WEATHER AND LAWN WATERING					23
Minimum gallons pumped by all methods in any one day during reporting year				803,000	24
Date of minimum: 3/7/1997					25
Total KWH used for pumping for the year				423,613	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	310,000	Yes	1
FOREMOST	2	70	16	380,000	Yes	2
MESKER	3	92	20	290,000	Yes	3
STERNBERG	4	83	30	230,000	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 VERDA	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.)	2.6000		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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
A	D	6.000	55,521				55,521	1
M	D	6.000	65,797	7,812	1,965		71,644	2
A	D	8.000	25,517				25,517	3
M	D	8.000	23,035	3,090	5,532		20,593	4
A	D	10.000	10,597				10,597	5
M	D	10.000	30,758	595	763		30,590	6
A	D	12.000	726				726	7
M	D	12.000	24,280	1,170			25,450	8
M	D	14.000	8,262				8,262	9
Total Within Municipality			244,493	12,667	8,260	0	248,900	
M	D	6.000	35,357				35,357	10
M	D	8.000	8,685				8,685	11
M	D	10.000	11,060				11,060	12
M	D	12.000	5,503				5,503	13
Total Outside of Municipality			60,605	0	0	0	60,605	
Total Utility			305,098	12,667	8,260	0	309,505	

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	1,579		57		1,522	162	1
M	1.000	1,844	150			1,994	177	2
M	1.500	76	1			77		3
M	2.000	17				17		4
Total Utility		3,516	151	57	0	3,610	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	3,076	300	58		3,318	273	1
0.750	81		3		78	19	2
1.000	62		3		59	4	3
1.500	103				103	24	4
2.000	13	2	2		13	2	5
3.000	4	1	1		4		6
4.000	2				2		7
6.000	3		1		2		8
8.000	3				3		9
Total:	3,347	303	68	0	3,582	322	

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	2,806	192		7		313	3,318	1
0.750	63	8				7	78	2
1.000	3	52		1		3	59	3
1.500		88	1	5		9	103	4
2.000		9		3		1	13	5
3.000		2	1	1			4	6
4.000			1	1			2	7
6.000		1				1	2	8
8.000						3	3	9
Total:	2,872	352	3	18	4	333	3,582	

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	324	26	6		344	2
Total Fire Hydrants	405	26	6	0	425	
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:	69
Number of distribution system valves end of year:	958
Number of distribution valves operated during year:	540

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 392 retirements - 2 vans
