



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WEYERHAEUSER MUNICIPAL WATER UTILITY

Principal Office: 207 RAILWAY AVENUE
P.O. BOX 146
WEYERHAEUSER, WI 54895-0146

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I JACQUELINE JESSICK of
(Person responsible for accounts)

Weyerhaeuser Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 02/12/1999
(Date)

VILLAGE CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEYERHAEUSER MUNICIPAL WATER UTILITY

Utility Address: 207 RAILWAY AVENUE
P.O. BOX 146
WEYERHAEUSER, WI 54895-0146

When was utility organized? 11/1/1964

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JACQUELINE JESSICK

Title: CLERK

Office Address:

P.O. BOX 106
WEYERHAEUSER, WI 54895-0106

Telephone: (715) 353 - 2252

Fax Number:

E-mail Address:

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

Name: MR STEPHEN C. OTTO CPA

Title: FIELD AUDITOR

Office Address: TRACEY & THOLE, S.C., C.P.A.'S

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

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: MR STEPHEN C. OTTO CPA

Title: FIELD AUDITOR

Office Address: TRACEY & THOLE, S.C., C.P.A.'S

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 2/12/1999

Period covered by most recent audit: 1/1/98-12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR KERRY STEVENS

Title: SUPERINTENDENT

Office Address:

207 RAILWAY AVENUE
P.O. BOX 146
WEYERHAEUSER, WI 54895-0146

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

FRANCES BJERKE, TRUSTEE
JACQUELINE JESSICK, CLERK
ERVIN MURRAY, PRESIDENT
THOMAS RIDOUT, TRUSTEE
BEVERLY ROST, TREASURER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

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)	31,229	30,701	1
Operating Expenses:			
Operation and Maintenance Expense (401)	20,514	17,917	2
Depreciation Expense (403)	6,632	5,921	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,424	6,400	5
Total Operating Expenses	33,570	30,238	
Net Operating Income	(2,341)	463	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(2,341)	463	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,810	3,610	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,810	3,610	
Total Income	1,469	4,073	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,469	4,073	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	840	945	13
Amortization of Debt Discount and Expense (428)	39	39	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	879	984	
Net Income	590	3,089	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	71,026	67,937	19
Balance Transferred from Income (433)	590	3,089	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	71,616	71,026	

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 OPERATING CASH AND INVESTMENTS	2,034	4
INTEREST ON REDEMPTION FUND INVESTMENTS	1,224	5
INTEREST ON DEPRECIATION FUND INVESTMENTS	552	6
Total (Acct. 419):	3,810	
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	31,229	0	0	0	31,229	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	31,229	0	0	0	31,229	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	308,832	263,976	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	127,189	120,345	2
Net Utility Plant	181,643	143,631	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	36,128	38,245	7
Total Other Property and Investments	36,128	38,245	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	49,946	53,760	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,095	4,904	11
Other Accounts Receivable (143)	2,998	40	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,242	1,048	14
Materials and Supplies (150)	1,137	635	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	72,418	60,387	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	194	233	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	2,610	20
Total Deferred Debits	194	2,843	
Total Assets and Other Debits	290,383	245,106	

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)	19,571	19,571	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	71,616	71,026	23
Total Proprietary Capital	91,187	90,597	
LONG-TERM DEBT			
Bonds (221)	24,000	27,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	24,000	27,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,394	2,791	28
Payables to Municipality (233)	5,133	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	6,054	6,054	31
Interest Accrued (237)	420	473	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	23,001	9,318	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	152,195	118,191	38
Total Liabilities and Other Credits	290,383	245,106	

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)	308,832	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	308,832	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	127,189	0	0	0	9
Total Accumulated Provision	127,189	0	0	0	
Net Utility Plant	181,643	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	120,345				120,345	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	6,632				6,632	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	212				212	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	6,844	0	0	0	6,844	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	127,189	0	0	0	127,189	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.40%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
None	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	1,137	635 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	1,137	635

**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)				
1964 Mortgage Revenue Bonds	39	428	194	1
Total			194	
Unamortized premium on debt (251)				
None	0	N/A	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	19,571	1
Changes during year (explain):		
NONE		2
Balance end of year	19,571	

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)	
Mortgage Revenue Bonds	01/01/1964	01/01/2004	3.50%	24,000	1
Total Bonds (Account 221):				24,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6,054	1
Accruals:		
Charged water department expense	6,424	2
Charged electric department expense		3
Charged sewer department expense	89	4
Other (explain):		
NONE		5
Total Accruals and other credits	6,513	
Taxes paid during year:		
County, state and local taxes	6,054	6
Social Security taxes	421	7
PSC Remainder Assessment	38	8
Other (explain):		
NONE		9
Total payments and other debits	6,513	
Balance end of year	6,054	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds 1/1/64	473	840	893	420	1
Subtotal	473	840	893	420	
Advances from Municipality (223)					
None	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	473	840	893	420	

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	118,191	0	0	0	0	118,191	1
Add credits during year:							
For Services	1,241					1,241	2
For Mains	29,869					29,869	3
Other (specify):							
Hydrants	2,894					2,894	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	152,195	0	0	0	0	152,195	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	52,539					52,539	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND AND INTEREST REDEMPTION FUND	23,697	3
DEPRECIATION FUND	12,431	4
Total (Acct. 125):	36,128	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,095	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	5,095	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DUE FROM WATER CUSTOMERS FOR RECONNECTION FEES	8	12
DUE FROM CUSTOMER FOR MAIN EXTENSION PROJECT	2,990	13
Total (Acct. 143):	2,998	
Receivables from Municipality (145):		
DELINQUENT BILLS PLACED ON THE 1998 TAX ROLL	154	14
SEWER UTILITY'S SHARE OF METER COSTS	529	15
SEWER'S SHARE OF EXTENSION PROJECT PAID BY THE WATER UTILITY	12,559	16
Total (Acct. 145):	13,242	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):		0
Payables to Municipality (233):		
OVERPAYMENT OF PUBLIC FIRE PROTECTION CHARGE	116	20
WATERMAIN EXTENSION COSTS PAID BY THE GENERAL FUND	5,017	21
Total (Acct. 233):	5,133	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	286,404	0	0	0	286,404	1
Materials and Supplies	886	0	0	0	886	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	123,767	0	0	0	123,767	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	135,193	0	0	0	135,193	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	28,330	0	0	0	28,330	
Net Operating Income	(2,341)	0	0	0	(2,341)	8
Net Operating Income as a percent of Average Net Rate Base						
	-8.26%	N/A	N/A	N/A	-8.26%	

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	19,571	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	71,321	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	90,892	
Net Income		
Net Income	590	5
 Percent Return on Proprietary Capital	0.65%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

The Utility extended service to accomodate economic growth in the Village. The extended service resulted in the following additions to utility plant:

362' of 6" DI Watermain
1 Hydrant
1 1-1/2" Service

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

ACCOUNT #232 ACCOUNTS PAYABLE INCLUDES \$8,095 IN CONSTRUCTION CONTRACTS PAYABLE RELATED TO THE 5TH STREET EXTENSION PROJECT.

Signature Page (Page ii)

ACCOUNTANT'S COMPILATION REPORT

To The Village Board
Village of Weyerhaeuser
Weyerhaeuser, Wisconsin

We have compiled the Municipal Utility Annual Report of the Village of Weyerhaeuser for the year ended December 31, 1998 in accordance with standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report. This annual report was compiled by us from financial statements for the same period which were previously audited as indicated in our report dated February 12, 1999. Nonfinancial statistical information was prepared by management.

The aforementioned report was compiled in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Tracey & Thole, S.C.
Certified Public Accountants

February 12, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 28, 1999

Mrs. Jacqueline Jessick, Clerk
Weyerhaeuser Municipal Water Utility
P.O. Box 106
Weyerhaeuser, WI 54895-0106

1998 Analytical Review DWCCA-6470-PJL

Dear Mrs. Jessick:

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

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

Sincerely,

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

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	30,830	1
Total Sales of Water	30,830	
Other Operating Revenues		
Forfeited Discounts (470)	140	2
Other Water Revenues (474)	259	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	399	
Total Operating Revenues	31,229	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	17,644	5
General Operating Expenses (680-690)	2,870	6
Total Operation and Maintenance Expenses	20,514	
Other Operating Expenses		
Depreciation Expense (403)	6,632	7
Amortization Expense (404)	0	8
Taxes (408)	6,424	9
Total Other Operating Expenses	13,056	
Total Operating Expenses	33,570	
NET OPERATING INCOME	(2,341)	

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	115	5,132	15,079	4
Commercial	17	795	2,643	5
Industrial			0	6
Total Metered Sales to General Customers (461)	132	5,927	17,722	
Private Fire Protection Service (462)			0	7
Public Fire Protection Service (463)	1		10,408	8
Other Sales to Public Authorities (464)	7	803	2,700	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	140	6,730	30,830	

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)	10,408	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)	10,408	
Forfeited Discounts (470):		
Customer late payment charges	140	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	140	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	179	7
Other (specify):		
RECONNECTION FEES	80	8
Total Other Water Revenues (474)	259	
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)	4,348	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	784	3
Chemicals (630)	969	4
Supplies and Expenses (640)	1,381	5
Repairs of Water Plant (650)	10,162	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	17,644	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,150	8
Office Supplies and Expenses (681)	121	9
Outside Services Employed (682)	1,054	10
Insurance Expense (684)	350	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	195	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	2,870	
 Total Operation and Maintenance Expenses	20,514	

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		6,054	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	89	2
Net property tax equivalent		5,965	
Social Security	DIRECT BASED ON PAYROLL	421	3
PSC Remainder Assessment	N/A	38	4
Other (specify): NONE	NONE		5
Total tax expense		6,424	

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			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.278500				3
County tax rate	mills		9.357004				4
Local tax rate	mills		6.745330				5
School tax rate	mills		16.917808				6
Voc. school tax rate	mills		2.085682				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.384324				10
Less: state credit	mills		2.773897				11
Net tax rate	mills		32.610427				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.745330				14
Combined School Tax Rate	mills		19.003490				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.748820				17
Total Tax Rate	mills		35.384324				18
Ratio of Local and School Tax to Total	dec.		0.727690				19
Total tax net of state credit	mills		32.610427				20
Net Local and School Tax Rate	mills		23.730283				21
Utility Plant, Jan. 1	\$	263,976	263,976				22
Materials & Supplies	\$	635	635				23
Subtotal	\$	264,611	264,611				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	264,611	264,611				26
Assessment Ratio	dec.		0.714122				27
Assessed Value	\$	188,965	188,965				28
Net Local & School Rate	mills		23.730283				29
Tax Equiv. Computed for Current Year	\$	4,484	4,484				30
Tax Equivalent per 1994 PSC Report	\$	6,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	6,054					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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,165		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)	15,167		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	16,332	0	
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)	31,845		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	745		20
Total Pumping Plant	32,590	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	16,313		22
Water Treatment Equipment (332)	21,694		23
Total Water Treatment Plant	38,007	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			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)			1,165	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)			15,167	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	16,332	
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)			31,845	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			745	20
Total Pumping Plant	0	0	32,590	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			16,313	22
Water Treatment Equipment (332)			21,694	23
Total Water Treatment Plant	0	0	38,007	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	47,625		26
Transmission and Distribution Mains (343)	85,017	40,017	27
Fire Mains (344)	0		28
Services (345)	17,561	1,462	29
Meters (346)	10,488	125	30
Hydrants (348)	14,842	3,252	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	175,633	44,856	
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)	1,414		38
Other Tangible Property (390)	0		39
Total General Plant	1,414	0	
Total utility plant in service directly assignable	263,976	44,856	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	263,976	44,856	

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)			47,625 26
Transmission and Distribution Mains (343)			125,034 27
Fire Mains (344)			0 28
Services (345)			19,023 29
Meters (346)			10,613 30
Hydrants (348)			18,094 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	220,489
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)			1,414 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,414
Total utility plant in service directly assignable	0	0	308,832
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	308,832

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			584	584	1
February			529	529	2
March			629	629	3
April			635	635	4
May			762	762	5
June			632	632	6
July			812	812	7
August			756	756	8
September			715	715	9
October			692	692	10
November			618	618	11
December			719	719	12
Total for year	0	0	8,083	8,083	
Less: Measured or estimated water used in main flushing and water treatment during year				304	13
Less: Other utility use				0	14
Other utility use explanation: N/A					15
Water pumped into distribution system				7,779	16
Less: Water sold				6,730	17
Losses and unaccounted for				1,049	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: N/A					20
Maximum gallons pumped by all methods in any one day during reporting year				58,400	21
Date of maximum: 10/28/1998					22
Cause of maximum: FLUSHING MAINS					23
Minimum gallons pumped by all methods in any one day during reporting year				7,600	24
Date of minimum: 9/25/1998					25
Total KWH used for pumping for the year				12,028	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					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 AT VILLAGE HALL	#1	96	8	22,145	Yes	1

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	WELL # 1	WELL #1	1
Location	VILLAGE HALL	VILLAGE HALL	2
Purpose	P	B	3
Destination	R	R	4
Pump Manufacturer	PEERLESS	PEERLESS	5
Year Installed	1997	1997	6
Type	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	210	210	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	PEERLESS-EMERSON	10
Year Installed	1964	1997	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	8	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1964		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3750		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	15,502	362	0	0	15,864
M	D	8.000	807	0	0	0	807
Total Within Municipality			16,309	362	0	0	16,671
Total Utility			16,309	362	0	0	16,671

1
2

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	127	1	0	0	128	8	1
M	1.000	11	0	0	0	11	4	2
M	1.250	1	0	0	0	1		3
M	1.500	2	1	0	0	3	1	4
M	2.000	1	0	0	0	1		5
M	4.000	2	0	0	0	2		6
Total Utility		144	2	0	0	146	13	

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	178	0	0	4	182	6	1
1.000	1	0	0	0	1	0	2
1.250	2	1	0	0	3	0	3
1.500	1	0	0	0	1	0	4
2.000	3	0	0	0	3	0	5
Total:	185	1	0	4	190	6	

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	115	14	0	4	0	49	182	1
1.000	0	1	0	0	0	0	1	2
1.250	0	2	0	0	0	1	3	3
1.500	0	0	0	0	0	1	1	4
2.000	0	0	0	3	0	0	3	5
Total:	115	17	0	7	0	51	190	

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				0	1
Within Municipality	25	1			26	2
Total Fire Hydrants	25	1	0	0	26	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	26
Number of distribution system valves end of year:	45
Number of distribution valves operated during year:	45

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT #650 REPAIRS OF WATER PLANT EXPERIENCED AN INCREASE DUE TO THE FOLLOWING COSTS:

WELL SYSTEM CHECK VALVE REPLACEMENT	\$2,859
WRITE-OFF OF DEFFERED 1992 REPAIR COSTS PER PSC AUTHORIZATION	2,610
PUMPHOUSE PAINTING	2,150
WELL PUMP REPAIRS	1,814
OTHER MISCELLANEOUS REPAIRS	729
TOTAL COSTS	\$10,162

Water Utility Plant in Service (Page W-08)

ADDITIONS TO WATER PLANT RESULT PRIMARILY FROM THE 5TH STREET EXTENSION PROJECT WHICH ADDED THE FOLLOWING PLANT:

- 362' OF 6" DI MAIN
- 1 HYDRANT
- 1 1-1/2" SERVICE

THE UTILITY ALSO PURCHASED ONE 1 1-4" METER AND INSTALLED ONE 3/4" SERVICE.

Water Mains (Page W-15)

WATERMAIN EXTENSION ADDITIONS WERE FINANCED BY THREE SOURCES: COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING (\$23,015) CUSTOMER CONTRIBUTION BASED ON PROJECT COST (\$6,854), AND UTILITY FINANCING (\$10,148). THE EXTENSION WAS TO PROVIDE SERVICE TO A NEW BUSINESS CONSTRUCTED IN 1998.

Water Services (Page W-16)

SERVICE ADDITIONS WERE FINANCED BY CUSTOMERS BASED ON ACTUAL COST.

Meters (Page W-17)

METER ADJUSTMENTS WERE NECESSARY IN 1998 IN ORDER TO ADJUST THE PROPERTY RECORDS TO THE ACTUAL METER COUNT OF METERS IN STOCK.
