



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF NEILLSVILLE MUNICIPAL WATER UTILITY

Principal Office: 118 W. 5TH STREET
NEILLSVILLE, WI 54456

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF NEILLSVILLE MUNICIPAL WATER UTILITY

Utility Address: 118 W. 5TH STREET
NEILLSVILLE, WI 54456

When was utility organized? 10/24/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAVID FLYNN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

118 W. 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 2105

Fax Number: (715) 743 - 2727

E-mail Address:

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

Name: MR MICHAEL A LIPPERT CPA

Title: MANAGER

Office Address: CLIFTON GUNDERSON L.L.C.

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

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address: michaellippert@cliftoncpa.com

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

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

Name: MR MICHAEL A LIPPERT CPA

Title: MANAGER

Office Address: CLIFTON GUNDERSON L.L.C.

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

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address: michaellippert@cliftoncpa.com

Date of most recent audit report: 2/18/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID FLYNN
Title: PUBLIC WORKS DIRECTOR

Office Address:
118 W 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 2105
Fax Number: (715) 743 - 2727

E-mail Address:
Name: LAVERN MAYER
Title: CHAIRMAN

Office Address:
118 W 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 2105
Fax Number: (715) 743 - 2727

E-mail Address:
Name: REX ROEHL
Title: CLERK TREASURER

Office Address:
118 W 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 2105
Fax Number: (715) 743 - 2727

E-mail Address:

Name of utility commission/committee:

- Names of members of utility commission/committee:**
MS STACY BOE, COUNCIL MEMBER
MS MERSA KOWA, COUNCIL MEMBER
MS DIANNE MURPHY, MAYOR
MR TIMOTHY TRESMER, COUNCIL MEMBER
MR MARK ZIK, COUNCIL MEMBER

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:

IDENTIFICATION AND OWNERSHIP

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)	467,538	470,770	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	243,540	227,705	2
Depreciation Expense (403)	92,751	90,054	3
Amortization Expense (404-407)	990	990	4
Taxes (408)	38,161	43,759	5
Total Operating Expenses	375,442	362,508	
Net Operating Income	92,096	108,262	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	92,096	108,262	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,713	26,802	10
Miscellaneous Nonoperating Income (421)	1,476	0	11
Total Other Income	25,189	26,802	
Total Income	117,285	135,064	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	117,285	135,064	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	42,327	54,899	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	437	17
Other Interest Expense (431)	0	1,629	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	42,327	56,965	
Net Income	74,958	78,099	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	670,568	592,469	20
Balance Transferred from Income (433)	74,958	78,099	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	745,526	670,568	

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):		
Dividend and investment income	23,713	5
Total (Acct. 419):	23,713	
Miscellaneous Nonoperating Income (421):		
Penalties	1,476	6
Total (Acct. 421):	1,476	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	467,538	0	0	0	467,538	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	467,538	0	0	0	467,538	

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	68,701		68,701	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	5,678		5,678	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	74,379	0	74,379	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,180,795	4,116,660	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,396,087	1,301,004	2
Net Utility Plant	2,784,708	2,815,656	
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)	326,459	315,851	7
Total Other Property and Investments	326,459	315,851	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,923	1,633	8
Temporary Cash Investments (132)	197,747	156,697	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	119,299	118,970	11
Other Accounts Receivable (143)	11,837	10,774	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	1,263	14
Materials and Supplies (150)	23,866	22,777	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	357,672	312,114	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,529	14,519	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	13,529	14,519	
Total Assets and Other Debits	3,482,368	3,458,140	

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)	689,131	689,131	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	745,526	670,568	23
Total Proprietary Capital	1,434,657	1,359,699	
LONG-TERM DEBT			
Bonds (221)	735,000	760,000	24
Advances from Municipality (223)	0	36,586	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	735,000	796,586	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,653	14,930	28
Payables to Municipality (233)	45,607	43,007	29
Customer Deposits (235)			30
Taxes Accrued (236)	39,582	36,928	31
Interest Accrued (237)	15,426	28,001	32
Other Current and Accrued Liabilities (238)	19,066	17,710	33
Total Current and Accrued Liabilities	137,334	140,576	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	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)	1,175,377	1,161,279	41
Total Liabilities and Other Credits	3,482,368	3,458,140	

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)	4,180,795	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,180,795	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,396,087	0	0	0	10
Total Accumulated Provision	1,396,087	0	0	0	
Net Utility Plant	2,784,708	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,301,004				1,301,004	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	92,751				92,751	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,332				2,332	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	95,083	0	0	0	95,083	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	1,396,087	0	0	0	1,396,087	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	23,866	22,777 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>23,866</u>	<u>22,777</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)				
Bond issue Costs - Revenue bonds	990	0	13,529	1
Total			13,529	
Unamortized premium on debt (251)				
NONE				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	689,131	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>689,131</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Revenue Bonds	07/15/1989	09/15/2007	7.00%	735,000	1
Total Bonds (Account 221):				735,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,928	1
Accruals:		
Charged water department expense	45,651	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>45,651</u>	
Taxes paid during year:		
County, state and local taxes	39,582	6
Social Security taxes	2,812	7
PSC Remainder Assessment	603	8
Other (explain):		
NONE		9
Total payments and other debits	<u>42,997</u>	
Balance end of year	<u><u>39,582</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)					
Revenue Bonds	15,929	42,327	42,830	15,426	1
Subtotal	15,929	42,327	42,830	15,426	
Advances from Municipality (223)					
Advance	11,401		11,401	0	2
Subtotal	11,401	0	11,401	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Mid Wisconsin Bank	671		671	0	4
Subtotal	671	0	671	0	
Total	28,001	42,327	54,902	15,426	

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	1,161,279	0	0	0	0	1,161,279	1
Add credits during year:							
For Services	1,123					1,123	2
For Mains	12,975					12,975	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,175,377	0	0	0	0	1,175,377	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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 Fund-cash	116	3
Bond Fund - Investment	240,000	4
Bond reserve fund	86,343	5
Total (Acct. 125):	326,459	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	119,299	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	119,299	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,837	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	11,837	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
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):	
Due to general fund	45,607 18
Total (Acct. 233):	45,607
<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	4,148,727	0	0	0	4,148,727	1
Materials and Supplies	23,321	0	0	0	23,321	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,348,545	0	0	0	1,348,545	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,168,328	0	0	0	1,168,328	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,655,175	0	0	0	1,655,175	
Net Operating Income	92,096	0	0	0	92,096	8
Net Operating Income as a percent of Average Net Rate Base						
	5.56%	N/A	N/A	N/A	5.56%	

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	689,131	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	708,047	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,397,178	
Net Income		
Net Income	74,958	5
 Percent Return on Proprietary Capital	 5.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

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

Important Changes During the Year (Page F-22)

Accountant's Report

Members of the City Council
City of Neillsville
Neillsville, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the City of Neillsville, Wisconsin as of December 31, 1998 and for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the 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.

Clifton Gunderson L.L.C.

Milwaukee, Wisconsin
February 18, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 1999

Mr. David Flynn, Director of Public Works
City of Neillsville Municipal Water Utility
118 West 5th Street
Neillsville WI 54456-1999

1998 Analytical Review DWCCA-4040-ELE

Dear Mr. Flynn:

By letter dated August 31, 1999, Michael Lippert of Clifton Gunderson replied to Neillsville's 1998 analytical review letter.

Mr. Lippert indicated in item 2 of his response that Neillsville may have recorded services incorrectly in prior years, which would explain there being significantly more services than meters. He indicated the utility will be investigating this discrepancy and hopefully correcting the water services' balance in the 1999 annual report. Please footnote any adjustment made to the Water Services schedule to indicate it is pursuant to your 1998 analytical review. If the services balance cannot be completely reconciled in the 1999 annual report, please also footnote that you are continuing to research this difference (as your time allows).

Thank you for your cooperation in this matter. If you have any questions, you may contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\1998 AR response letters\4040 response letter .doc

cc: Mr. Michael Lippert, CPA, CFE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

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

Response received from Michael Lippert, Clifton Gunderson 9/2/99
Item 1: City did not have a public works director for much of 1997.
Item 2: Feet of service additions were recorded in 1997 instead of units. Other years will be reviewed and corrections to services balance will be done in 1999.
Item 3: Amortization of 181 will be charged to Account 428 in 1999 and future.
ele

August 10, 1999

Mr. David Flynn, Director of Public Works
City of Neillsville Municipal Water Utility
118 West 5th Street
Neillsville, WI 54456-1999

1998 Analytical Review DWCCA-4040-ELE

Dear Mr. Flynn:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the total for Administrative and General Expenses reported on W-1, increased over 30% from 1997. Please provide a brief explanation.
2. During our review, we noted that there are 1,573 services reported in use on page W-16, but only 1,121 meters reported on page W-17. Please explain why there are significantly more services reported than meters.
3. Amortization of the balance in Account 181, Unamortized Debt Discount and Expense, should be charged to Account 428, Amortization of Debt Discount and Expense, rather than Accounts 404-407, Amortization Expense. Please note this for future reference.

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) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding

FINANCIAL SECTION FOOTNOTES

your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Aug 10 1999 rev letters e 1.doc

cc: Mayor Dianne Murphy

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	465,978	1
Total Sales of Water	465,978	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	1,560	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,560	
Total Operating Revenues	467,538	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,053	8
Pumping Expenses (620-625)	29,657	9
Water Treatment Expenses (630-635)	52,397	10
Transmission and Distribution Expenses (640-655)	44,849	11
Customer Accounts Expenses (901-904)	11,321	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	94,263	14
Total Operation and Maintenance Expenses	243,540	
Other Operating Expenses		
Depreciation Expense (403)	92,751	15
Amortization Expense (404-407)	990	16
Taxes (408)	38,161	17
Total Other Operating Expenses	131,902	
Total Operating Expenses	375,442	
NET OPERATING INCOME	92,096	

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	941	39,101	170,862	4
Commercial	160	27,185	87,255	5
Industrial	8	23,613	53,522	6
Total Metered Sales to General Customers (461)	1,109	89,899	311,639	
Private Fire Protection Service (462)	22		7,362	7
Public Fire Protection Service (463)	10		125,359	8
Other Sales to Public Authorities (464)	33	5,854	21,618	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,174	95,753	465,978	

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)	125,359	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)	125,359	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
Reconnection charges	1,560	7
Total Miscellaneous Service Revenues (471)	1,560	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify): NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
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)	11,053	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	11,053	
 PUMPING EXPENSES		
Operation Labor (620)	700	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	28,957	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	29,657	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	19,380	10
Chemicals (631)	22,003	11
Operation Supplies and Expenses (632)	10,225	12
Maintenance of Water Treatment Plant (635)	789	13
Total Water Treatment Expenses	52,397	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,623	14
Operation Supplies and Expenses (641)	712	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,438	16
Maintenance of Mains (651)	5,217	17
Maintenance of Services (652)	9,391	18
Maintenance of Meters (653)	387	19
Maintenance of Hydrants (654)	4,081	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	44,849	

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)	2,156	22
Accounting and Collecting Labor (902)	9,165	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	11,321	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,624	27
Office Supplies and Expenses (921)	4,673	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	28,887	30
Property Insurance (924)	4,948	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	39,541	33
Regulatory Commission Expenses (928)	757	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	833	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	94,263	
 Total Operation and Maintenance Expenses	 243,540	

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		39,552	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,332	2
Net property tax equivalent		37,220	
Social Security		338	3
PSC Remainder Assessment		603	4
Other (specify): NONE			5
Total tax expense		38,161	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207390				3
County tax rate	mills		8.779720				4
Local tax rate	mills		12.235300				5
School tax rate	mills		11.985170				6
Voc. school tax rate	mills		1.786170				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.993750				10
Less: state credit	mills		1.802720				11
Net tax rate	mills		33.191030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.235300				14
Combined School Tax Rate	mills		13.771340				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.006640				17
Total Tax Rate	mills		34.993750				18
Ratio of Local and School Tax to Total	dec.		0.743180				19
Total tax net of state credit	mills		33.191030				20
Net Local and School Tax Rate	mills		24.666895				21
Utility Plant, Jan. 1	\$	4,116,661	4,116,661				22
Materials & Supplies	\$	23,866	23,866				23
Subtotal	\$	4,140,527	4,140,527				24
Less: Plant Outside Limits	\$	2,477,309	2,477,309				25
Taxable Assets	\$	1,663,218	1,663,218				26
Assessment Ratio	dec.		0.964060				27
Assessed Value	\$	1,603,442	1,603,442				28
Net Local & School Rate	mills		24.666895				29
Tax Equiv. Computed for Current Year	\$	39,552	39,552				30
Tax Equivalent per 1994 PSC Report	\$	36,928					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	39,552					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)	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)	0		4
Structures and Improvements (311)	49,971		5
Collecting and Impounding Reservoirs (312)	463,553		6
Lake, River and Other Intakes (313)	3,589		7
Wells and Springs (314)	431,476		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	10,391		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	958,980	0	
PUMPING PLANT			
Land and Land Rights (320)	51,505		12
Structures and Improvements (321)	477,659		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,044		17
Diesel Pumping Equipment (326)	2,935		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	675,143	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	199,623		22
Water Treatment Equipment (332)	89,556		23
Total Water Treatment Plant	289,779	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,621		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)			0	4
Structures and Improvements (311)			49,971	5
Collecting and Impounding Reservoirs (312)			463,553	6
Lake, River and Other Intakes (313)			3,589	7
Wells and Springs (314)			431,476	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			10,391	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	958,980	
PUMPING PLANT				
Land and Land Rights (320)			51,505	12
Structures and Improvements (321)			477,659	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			143,044	17
Diesel Pumping Equipment (326)			2,935	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	675,143	
WATER TREATMENT PLANT				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			199,623	22
Water Treatment Equipment (332)			89,556	23
Total Water Treatment Plant	0	0	289,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,621	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)	150,613		26
Transmission and Distribution Mains (343)	1,612,360	53,408	27
Fire Mains (344)	0		28
Services (345)	133,664	614	29
Meters (346)	111,554	10,113	30
Hydrants (348)	92,924		31
Other Transmission and Distribution Plant (349)	197		32
Total Transmission and Distribution Plant	2,104,933	64,135	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,999		35
Computer Equipment (391.1)	1,967		36
Transportation Equipment (392)	64,186		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,535		39
Laboratory Equipment (395)	3,137		40
Power Operated Equipment (396)	8,001		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	87,825	0	
Total utility plant in service directly assignable	4,116,660	64,135	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,116,660	64,135	

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)			150,613 26
Transmission and Distribution Mains (343)			1,665,768 27
Fire Mains (344)			0 28
Services (345)			134,278 29
Meters (346)			121,667 30
Hydrants (348)			92,924 31
Other Transmission and Distribution Plant (349)			197 32
Total Transmission and Distribution Plant	0	0	2,169,068
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,999 35
Computer Equipment (391.1)			1,967 36
Transportation Equipment (392)			64,186 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,535 39
Laboratory Equipment (395)			3,137 40
Power Operated Equipment (396)			8,001 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	87,825
Total utility plant in service directly assignable	0	0	4,180,795
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	4,180,795

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			9,123	9,123	1
February			8,615	8,615	2
March			9,770	9,770	3
April			9,890	9,890	4
May			10,397	10,397	5
June			10,176	10,176	6
July			11,098	11,098	7
August			11,006	11,006	8
September			10,307	10,307	9
October			9,863	9,863	10
November			9,213	9,213	11
December			9,550	9,550	12
Total for year	0	0	119,008	119,008	
Less: Measured or estimated water used in main flushing and water treatment during year				14,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				105,008	16
Less: Water sold				95,753	17
Losses and unaccounted for				9,255	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				582	21
Date of maximum: 7/30/1998					22
Cause of maximum:					23
Weather					
Minimum gallons pumped by all methods in any one day during reporting year				182	24
Date of minimum: 5/31/1998					25
Total KWH used for pumping for the year				396,397	26
If water is purchased: Vendor Name: Northern States Power Company					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1	1	42	16	35,120	Yes	1
WELL # 2	2	42	16	45,000	Yes	2
WELL # 3	3	42	16	39,100	Yes	3
WELL # 4	4	425	16	35,120	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)	
BLACK RIVER	2	5	2	12	1

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 # 2	WELL # 3	1
Location	LEVIS TOWNSHIP	LEVIS TOWNSHIP	LEVIS TOWNSHIP	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1979	1979	1979	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	300	150	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1979	1979	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 4			14
Location	LEVIS TOWNSHIP			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1979			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			22 23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	15			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	38 X 40 STEEL TANK	BOOSTER STATION - A	BOOSTER STATION - B	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1926	1958	1979	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	160	0	0	6
Total capacity in gallons	250,000	50,000	50,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			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.)	600.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			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	CLEAR WELL	WATER SPHEROID	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1952	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	165	6
Total capacity in gallons	167,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	9
Points of application (wellhouse, central facilities, booster station, other)		BOOSTER STATION	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.)		600.0000	12
Is a corrosion control chemical used (yes, no)?		Y	13
Is water fluoridated (yes, no)?		Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	98	0	0	0	98	1
M	D	1.000	1,062	0	0	0	1,062	2
M	D	1.250	2,440	0	0	0	2,440	3
M	D	1.500	44	0	0	0	44	4
M	D	2.000	8,318	0	0	0	8,318	5
M	D	4.000	9,127	0	0	0	9,127	6
P	D	4.000	600	0	0	0	600	7
M	D	6.000	55,038	0	0	1,800	56,838	8
M	D	8.000	16,327	1,260	0	0	17,587	9
M	D	10.000	16,114	0	0	0	16,114	10
M	D	12.000	50,911	0	0	0	50,911	11
Total Within Municipality			160,079	1,260	0	1,800	163,139	
Total Utility			160,079	1,260	0	1,800	163,139	

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	1,065	3	0	0	1,068		1
M	1.000	69	0	0	0	69		2
M	1.500	87	2	0	0	89		3
P	2.000	300	0	0	0	300		4
M	2.000	24	2	0	0	26		5
M	3.000	6	0	0	0	6		6
M	4.000	5	1	0	0	6		7
M	6.000	9	0	0	0	9		8
Total Utility		1,565	8	0	0	1,573	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	1,034	0	0	(13)	1,021	64	1
0.750	6	0	0	(1)	5	1	2
1.000	71	0	0	0	71	9	3
1.500	22	2	0	0	24	3	4
2.000	16	1	0	0	17	2	5
3.000	5	0	0	(1)	4	0	6
4.000	6	0	0	0	6	0	7
Total:	1,160	3	0	(15)	1,148	79	

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	881	101	0	12	0	27	1,021	1
0.750	0	2	2	1	0	0	5	2
1.000	29	32	2	8	0	0	71	3
1.500	5	14	4	1	0	0	24	4
2.000	0	12	1	4	0	0	17	5
3.000	0	2	0	2	0	0	4	6
4.000	0	0	1	5	0	0	6	7
Total:	915	163	10	33	0	27	1,148	

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	15				15	1
Within Municipality	170				170	2
Total Fire Hydrants	185	0	0	0	185	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

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:	190
Number of distribution system valves end of year:	305
Number of distribution valves operated during year:	155

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Response from Michael Lippert, Clifton Gunderson 9/2/99 indicates city was without a Director of Public Works for much of 1997. ele

Water Mains (Page W-15)

Mains supplied by a contribution from the County and through water utility funds.

An adjustment was made to 6" mains for the difference between the ending 1996 and the beginning 1997 amounts. Of course, there were no dollars involved with this adjustment. It is meant only to correct an error made in prior years (1997).

Water Services (Page W-16)

Services added during the year come from the utility and the County. The County's portion shows up as contributions in aid of construction.

Meters (Page W-17)

Meter added contributed by Clark County.
