



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEKOOSA WATER UTILITY

Principal Office: 951 MARKET STREET
NEKOOSA, WI 54457

For the Year Ended: DECEMBER 31, 1997

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEKOOSA WATER UTILITY

Utility Address: 951 MARKET STREET
NEKOOSA, WI 54457

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOE RUSCH II

Title: CITY CLERK

Office Address:

951 MARKET STREET
NEKOOSA, WI 54457

Telephone: (715) 886 - 7877

Fax Number: (715) 886 - 7901

E-mail Address:

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

Name: JEFFERY L COHEN

Title: OWNER

Office Address: COHEN & ASSOCIATES CPA'S

P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

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: JEFFERY L COHEN

Title: OWNER

Office Address: COHEN & ASSOCIATES CPA'S

P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address:

Date of most recent audit report: 3/11/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: AL JENSON

Title: MAYOR

Office Address:

951 MARKET STREET
NEKOOSA, WI 54457

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- ROBERT ALNES
- DONNA GRUNEWALD
- BRAD HAMILTONN
- ALAN MARCOUX
- MELODY MOODY
- DONALD NELSON
- DONALD NICKEL
- BERNARD SCHOULTZ, JR

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	266,670	274,385	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	105,793	137,283	2
Depreciation Expense (403)	47,156	44,286	3
Amortization Expense (404-407)	0		4
Taxes (408)	47,012	52,094	5
Total Operating Expenses	199,961	233,663	
Net Operating Income	66,709	40,722	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	66,709	40,722	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	14,362	15,465	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	14,362	15,465	
Total Income	81,071	56,187	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	81,071	56,187	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	81,071	56,187	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	493,768	431,864	20
Balance Transferred from Income (433)	81,071	56,187	21
Miscellaneous Credits to Surplus (434)	0	5,717	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	574,839	493,768	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	14,362	5
Total (Acct. 419):	14,362	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
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):					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	266,670	0	0	0	266,670	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	266,670	0	0	0	266,670	

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	40,892		40,892	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			0	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	40,892	0	40,892	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,397,580	2,343,101	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	917,041	869,885	2
Net Utility Plant	1,480,539	1,473,216	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,327	17,327	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	17,327	17,327	
Investment in Municipality (123)	0		5
Other Investments (124)	30,364	8,972	6
Special Funds (125)	0		7
Total Other Property and Investments	47,691	26,299	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	311,909	350,285	8
Temporary Cash Investments (132)	100,350	95,221	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	36,746	42,116	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	46,438	14
Materials and Supplies (150)	15,271	12,838	15
Prepayments (165)	38,760	23,345	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	503,036	570,243	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,031,266	2,069,758	

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)	1,273,820	1,273,820	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	574,839	493,768	23
Total Proprietary Capital	1,848,659	1,767,588	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	8,545	4,980	28
Payables to Municipality (233)	11,760		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	3,200	165,155	33
Total Current and Accrued Liabilities	23,505	170,135	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	159,103	132,035	41
Total Liabilities and Other Credits	2,031,267	2,069,758	

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)	2,397,580	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	2,397,580	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	917,041	0	0	0	10
Total Accumulated Provision	917,041	0	0	0	
Net Utility Plant	1,480,539	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	869,885				869,885	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	47,156				47,156	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	47,156	0	0	0	47,156	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	917,041	0	0	0	917,041	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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	17,327			17,327	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	17,327	0	0	17,327	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	17,327	0	0	17,327	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	15,271	12,838
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	15,271	12,838

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,273,820	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,273,820</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	47,013	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	47,013	
Taxes paid during year:		
County, state and local taxes	43,543	6
Social Security taxes	3,128	7
PSC Remainder Assessment	342	8
Other (explain):		
NONE		9
Total payments and other debits	47,013	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	132,035					132,035	1
Add credits during year:							
For Services	27,068					27,068	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	159,103	0	0	0	0	159,103	
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):		
SPECIAL ASSESSMENTS	30,364	2
Total (Acct. 124):	30,364	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,746	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	36,746	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NEW WELL STUDY	38,760	13
Total (Acct. 165):	38,760	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
DUE CITY	11,760	16
Total (Acct. 233):	11,760	
Other Deferred Credits (253):		
NONE		17
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	2,370,340	0	0	0	2,370,340	1
Materials and Supplies	14,054	0	0	0	14,054	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	893,463	0	0	0	893,463	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	145,569	0	0	0	145,569	6
Other (specify):					0	7
Average Net Rate Base	1,345,362	0	0	0	1,345,362	
Net Operating Income	66,709	0	0	0	66,709	8
Net Operating Income as a percent of Average Net Rate Base	4.96%	N/A	N/A	N/A	4.96%	

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	1,273,820	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	534,303	3
Other (Specify):		4
Total Average Proprietary Capital	1,808,123	
Net Income		
Net Income	81,071	5
Percent Return on Proprietary Capital	4.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

July 23, 1999

Mr. Jeff Cohen
Cohen & Associates
2831 Post Road
Plover, WI 54467-3445

1998 Analytical Review DWCCA-4050-PJL

Dear Mr. Cohen:

Thank you for your response to our letter of July 7, 1998, concerning the analytical review of Nakoosa Municipal Water Utility's 1997 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review. The item is numbered from our previous letter.

2. Please note item number 6 of the headnotes for the Property Tax Equivalent schedule on page W-7 which directs that the higher of either the current year calculation or the 1994 calculation be the amount reported for the current year. We note that the wrong amount was reported for both 1997 and 1998. Please discuss this matter with municipal officials and come to an agreement as to whether these amounts will be paid or forgiven. If it is agreed that the utility will pay the differences from 1997 and 1998, please report the adjustment under "Other" in the Taxes schedule on page W-6 of your 1999 annual report. Also, if it is agreed that the utility will pay a lesser amount in the future, please provide the date of that authorization as directed in item number 7 of the headnotes for page W-7.

4 You explained the service additions were paid by general city initially and repaid to general fund from available cash. However, we note that you report \$27,068 for Contributions in Aid of Construction for services in Account 271 on page F-18. Please explain the source of the contributions.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

PJL:tlk:w:\compl\analytical review letters\4050 response letter.doc

cc: Mr. Joe Rusch, Nekoosa City Clerk

Response received 7/23/99
#4, Special assessment billing in 1997.
Review closed.
PJL

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

COLA Nyholm Porperty	\$7753.00
Neimz Land	4831.00
Amunson Property	4743.00

17327.00	

Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by PSC staff.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99, ele: wrote again in 1998 review

July 7, 1998

Mr. Joe Rusch, II, Clerk
Nekoosa Municipal Water Utility
951 Market Street
Nekoosa, WI 54457-1025

Re: 1997 Analytical Review File DWCCA-4050-RL

Dear Mr. Rusch, II:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On page iv you reported city council for names of members of utility commission. Please provide the names of the city council.
2. During our review of the Tax Equivalent schedule, page W-7, we noted you used the lower amount as the Tax Equivalent. Please provide a copy of the authorization.
3. During our review, we noted mains added, page W-14, column (e). Please explain how these additions were financed.
4. During our review of the Services schedule, page W-15, we noted services added, column (d). Please explain how these additions were financed.
5. During our review of the meters schedule, page W-16, we noted meter testing was not provided. Please provide this information, and continue this procedure in the future.

The PSC is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Page Lines Column Reported As Should Be
W-1 1 b 1,200 93,090

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

FINANCIAL SECTION FOOTNOTES

be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

RL:mo:W:\COMPL\ROSELEE\4050 Nekoosa.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	265,747	1
Total Sales of Water	265,747	
Other Operating Revenues		
Forfeited Discounts (470)	843	2
Miscellaneous Service Revenues (471)	80	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	923	
Total Operating Revenues	266,670	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	20,423	8
Pumping Expenses (620-625)	22,713	9
Water Treatment Expenses (630-635)	16,895	10
Transmission and Distribution Expenses (640-655)	8,739	11
Customer Accounts Expenses (901-904)	9,558	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	27,465	14
Total Operation and Maintenance Expenses	105,793	
Other Operating Expenses		
Depreciation Expense (403)	47,156	15
Amortization Expense (404-407)		16
Taxes (408)	47,012	17
Total Other Operating Expenses	94,168	
Total Operating Expenses	199,961	
NET OPERATING INCOME	66,709	

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	820	42,382	93,442	4
Commercial	54	13,806	24,459	5
Industrial	10	52,703	43,736	6
Total Metered Sales to General Customers (461)	884	108,891	161,637	
Private Fire Protection Service (462)	2		1,200	7
Public Fire Protection Service (463)	1		93,090	8
Other Sales to Public Authorities (464)	19	4,049	9,820	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	906	112,940	265,747	

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)	93,090	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)	93,090	
Forfeited Discounts (470):		
Customer late payment charges	843	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	843	
Miscellaneous Service Revenues (471):		
TURNING ON WATER CHARGES	80	7
Total Miscellaneous Service Revenues (471)	80	
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)	17,654	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	35	3
Maintenance of Water Source Plant (605)	2,734	4
Total Source of Supply Expenses	20,423	
 PUMPING EXPENSES		
Operation Labor (620)	1,338	5
Fuel for Power Production (621)	1,908	6
Fuel or Power Purchased for Pumping (622)	10,129	7
Operation Supplies and Expenses (623)	2,009	8
Maintenance of Pumping Plant (625)	7,329	9
Total Pumping Expenses	22,713	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,337	10
Chemicals (631)	7,816	11
Operation Supplies and Expenses (632)	7,167	12
Maintenance of Water Treatment Plant (635)	575	13
Total Water Treatment Expenses	16,895	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	10	15
Maintenance of Distribution Reservoirs and Standpipes (650)	657	16
Maintenance of Mains (651)	55	17
Maintenance of Services (652)	833	18
Maintenance of Meters (653)	6,367	19
Maintenance of Hydrants (654)	817	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	8,739	

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)	881	22
Accounting and Collecting Labor (902)	6,660	23
Supplies and Expenses (903)	2,017	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,558	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,660	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,150	30
Property Insurance (924)	6,287	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	10,014	33
Regulatory Commission Expenses (928)	955	34
Miscellaneous General Expenses (930)	864	35
Transportation Expenses (933)	535	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	27,465	
 Total Operation and Maintenance Expenses	 105,793	

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		43,542	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		43,542	
Social Security		3,128	3
PSC Remainder Assessment		342	4
Other (specify): NONE			5
Total tax expense		<u>47,012</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202400				3
County tax rate	mills		5.746800				4
Local tax rate	mills		9.319600				5
School tax rate	mills		9.295600				6
Voc. school tax rate	mills		1.673000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.237400				10
Less: state credit	mills		2.025900				11
Net tax rate	mills		24.211500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.319600				14
Combined School Tax Rate	mills		10.968600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.288200				17
Total Tax Rate	mills		26.237400				18
Ratio of Local and School Tax to Total	dec.		0.773255				19
Total tax net of state credit	mills		24.211500				20
Net Local and School Tax Rate	mills		18.721663				21
Utility Plant, Jan. 1	\$	2,343,101	2,343,101				22
Materials & Supplies	\$	12,838	12,838				23
Subtotal	\$	2,355,939	2,355,939				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,355,939	2,355,939				26
Assessment Ratio	dec.		0.987199				27
Assessed Value	\$	2,325,781	2,325,781				28
Net Local & School Rate	mills		18.721663				29
Tax Equiv. Computed for Current Year	\$	43,542	43,542				30
Tax Equivalent per 1994 PSC Report	\$	58,915					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	43,542					32 33
Tax equiv. for current year (see note 6)	\$	43,542					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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	12,396		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	236,067		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	248,463	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	63,810		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	3,808		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	96,007		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,405		20
Total Pumping Plant	166,030	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	150		21
Structures and Improvements (331)	101,993		22
Water Treatment Equipment (332)	161,575		23
Total Water Treatment Plant	263,718	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			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)			12,396	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)			236,067	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	248,463	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			63,810	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			3,808	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			96,007	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,405	20
Total Pumping Plant	0	0	166,030	
WATER TREATMENT PLANT				
Land and Land Rights (330)			150	21
Structures and Improvements (331)			101,993	22
Water Treatment Equipment (332)			161,575	23
Total Water Treatment Plant	0	0	263,718	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	221,367		26
Transmission and Distribution Mains (343)	1,018,699	31,681	27
Fire Mains (344)			28
Services (345)	223,869	8,659	29
Meters (346)	81,253	5,297	30
Hydrants (348)	92,823	6,666	31
Other Transmission and Distribution Plant (349)	248		32
Total Transmission and Distribution Plant	1,638,259	52,303	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	2,835	2,176	35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	23,796		44
Other Tangible Property (399)			45
Total General Plant	26,631	2,176	
Total utility plant in service directly assignable	2,343,101	54,479	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,343,101	54,479	

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)			221,367 26
Transmission and Distribution Mains (343)			1,050,380 27
Fire Mains (344)			0 28
Services (345)			232,528 29
Meters (346)			86,550 30
Hydrants (348)			99,489 31
Other Transmission and Distribution Plant (349)			248 32
Total Transmission and Distribution Plant	0	0	1,690,562
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,011 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			23,796 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	28,807
Total utility plant in service directly assignable	0	0	2,397,580
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,397,580

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			9,803	9,803	1
February			8,143	8,143	2
March			9,226	9,226	3
April			10,437	10,437	4
May			11,750	11,750	5
June			14,029	14,029	6
July			14,367	14,367	7
August			14,442	14,442	8
September			13,343	13,343	9
October			13,751	13,751	10
November			11,298	11,298	11
December			11,053	11,053	12
Total for year	0	0	141,642	141,642	
Less: Measured or estimated water used in main flushing and water treatment during year				1,100	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				140,542	16
Less: Water sold				112,940	17
Losses and unaccounted for				27,602	18
Percent unaccounted for to the nearest whole percent (%)				20%	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				829,000	21
Date of maximum: 6/19/1997					22
Cause of maximum:					23
FILL SWIMMING POOL					
Minimum gallons pumped by all methods in any one day during reporting year				172,000	24
Date of minimum: 3/7/1997					25
Total KWH used for pumping for the year				157,188	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CITY 1	3	807	14	1,000,000	Yes	1
CITY 2	4	314	10	750,000	Yes	2
CITY 3	5	50	20	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 5	1
Location	CITY 1	CITY 2	CITY 3	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1913	1964	1970	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	550	650	8
Pump Motor or Standby Engine Mfr	KOHLER	CONTINENTAL	FORD INDUSTRIAL	9
Year Installed	1913	1964	1970	10
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	11
Horsepower	55	55	300	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1964	1913	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	132	132	6
Total capacity in gallons	148,000	50,000	600,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	GRAVITY	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	750.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	340				340
M	D	4.000	6,027				6,027
M	D	6.000	33,827				33,827
M	D	8.000	16,699	1,330			18,029
M	D	10.000	17,887				17,887
M	D	12.000	11,543				11,543
A	D	15.000	100				100
Total Within Municipality			86,423	1,330	0	0	87,753
Total Utility			86,423	1,330	0	0	87,753

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	878	14			892	20	1
M	1.000	12	2			14	1	2
M	1.500	1				1		3
M	2.000	14				14	2	4
M	3.000	6				6		5
M	4.000	4				4		6
Total Utility		915	16	0	0	931	23	

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	989				989	120	1
1.000	24				24		2
1.500	2	1			3	1	3
2.000	15	1			16	1	4
2.500	1				1		5
3.000	7	4			11	4	6
4.000	4				4		7
6.000	1				1		8
Total:	1,043	6	0	0	1,049	126	

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	830	43	3	6		107	989	1
1.000		5	2	4		13	24	2
1.500				1		2	3	3
2.000	1	5	2	5		3	16	4
2.500						1	1	5
3.000		2	2	4		3	11	6
4.000			2	2			4	7
6.000						1	1	8
Total:	831	55	11	22	0	130	1,049	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	142	3			145	2
Total Fire Hydrants	142	3	0	0	145	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	10
Number of distribution system valves end of year:	245
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

NONE