



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MINERAL POINT MUNICIPAL WATER UTILITY

Principal Office: 137 HIGH ST.
P.O. BOX 269
MINERAL POINT, WI 53565

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: MINERAL POINT MUNICIPAL WATER UTILITY

Utility Address: 137 HIGH ST.
P.O. BOX 269
MINERAL POINT, WI 53565

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS BETTY HORNE

Title: CITY CLERK

Office Address:

137 HIGH
P.O. BOX 269
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2361

Fax Number: (608) 987 - 3885

E-mail Address:

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

Name: MR JAY BENNETT CPA

Title: SENIOR IN CHARGE AUDITOR

Office Address: JOHNSON BLOCK & CO. INC.

229 HIGH ST
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: MR JAY BENNETT CPA

Title: SENIOR IN CHARGE AUDITOR

Office Address: JOHNSON BLOCK AND CO., INC.

229 HIGH ST.
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PAT O'FLARITY

Title: SUPERINTENDENT

Office Address:

137 HIGH ST.
P.O. BOX 269
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2361

Fax Number: (608) 987 - 3885

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR LEE GREENWOOD
MR ROLAND JOHNSON, CHAIRMAN
MR THOMAS POAD
MR JEFFREY REYNOLDS

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)	232,473	229,888	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	99,378	102,336	2
Depreciation Expense (403)	36,601	35,199	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,724	62,877	5
Total Operating Expenses	198,703	200,412	
Net Operating Income	33,770	29,476	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	33,770	29,476	
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)	5,693	1,723	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	5,693	1,723	
Total Income	39,463	31,199	
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	39,463	31,199	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	736	1,999	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	736	1,999	
Net Income	38,727	29,200	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	278,369	249,169	20
Balance Transferred from Income (433)	38,727	29,200	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)	317,096	278,369	

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	5,693	5
Total (Acct. 419):	5,693	
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	232,473	0	0	0	232,473	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	232,473	0	0	0	232,473	

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	51,006		51,006	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	51,006	0	51,006	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,087,564	1,964,218	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	512,986	475,063	2
Net Utility Plant	1,574,578	1,489,155	
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)	3,618	10,018	6
Special Funds (125)	0	0	7
Total Other Property and Investments	3,618	10,018	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	58,094	100,536	8
Temporary Cash Investments (132)	101,085		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,335	15,877	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,364	36,885	14
Materials and Supplies (150)	3,347	4,209	15
Prepayments (165)	1,461	1,414	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	204,686	158,921	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	7,465	20
Total Deferred Debits	0	7,465	
Total Assets and Other Debits	1,782,882	1,665,559	

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)	347,674	230,810	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	317,096	278,369	23
Total Proprietary Capital	664,770	509,179	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	18,700	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	18,700	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,286	25,282	28
Payables to Municipality (233)	3,745	7,486	29
Customer Deposits (235)			30
Taxes Accrued (236)	59,714	59,714	31
Interest Accrued (237)	0	526	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	71,745	93,008	
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)	1,046,367	1,044,672	41
Total Liabilities and Other Credits	1,782,882	1,665,559	

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)	2,087,564	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	2,087,564	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	512,986	0	0	0	10
Total Accumulated Provision	512,986	0	0	0	
Net Utility Plant	1,574,578	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	475,063				475,063	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,601				36,601	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,615				1,615	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	292				292	10
Other credits (specify):						11
					0	12
Total credits	38,508	0	0	0	38,508	13
Debits during year						14
Book cost of plant retired	585				585	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	585	0	0	0	585	19
Balance End of Year	512,986	0	0	0	512,986	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.89%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,347	4,209
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,347	4,209

**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	230,810	1
Changes during year (explain):		
Fixed asset additions paid for by TIF district	116,864	2
Balance end of year	<u>347,674</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	59,714	1
Accruals:		
Charged water department expense	62,724	2
Charged electric department expense		3
Charged sewer department expense	1,192	4
Other (explain):		
NONE		5
Total Accruals and other credits	63,916	
Taxes paid during year:		
County, state and local taxes	59,714	6
Social Security taxes	3,919	7
PSC Remainder Assessment	283	8
Other (explain):		
NONE		9
Total payments and other debits	63,916	
Balance end of year	59,714	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Advances from city	526	736	1,262	0	2
Subtotal	526	736	1,262	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	526	736	1,262	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	1,044,672	0	0	0	0	1,044,672	1
Add credits during year:							
For Services	1,695					1,695	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,046,367	0	0	0	0	1,046,367	
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 assessment receivable	3,618	2
Total (Acct. 124):	3,618	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,191	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
Hook up charges, Bulk water	2,144	8
Total (Acct. 142):	16,335	
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):		
Due from Sewer	16,884	12
Due from Municipality	7,480	13
Total (Acct. 145):	24,364	
Prepayments (165):		
Insurance	1,461	14
Total (Acct. 165):	1,461	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):		0
Payables to Municipality (233):		
Due to Sewer	1,170	17
Due to General	2,575	18
Total (Acct. 233):		3,745
Other Deferred Credits (253):		
NONE		19
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	2,025,891	0	0	0	2,025,891	1
Materials and Supplies	3,778	0	0	0	3,778	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	494,024	0	0	0	494,024	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,045,519	0	0	0	1,045,519	6
Other (specify):					0	7
Average Net Rate Base	490,126	0	0	0	490,126	
Net Operating Income	33,770	0	0	0	33,770	8
Net Operating Income as a percent of Average Net Rate Base	6.89%	N/A	N/A	N/A	6.89%	

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	289,242	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	297,732	3
Other (Specify):		4
Total Average Proprietary Capital	586,974	
Net Income		
Net Income	38,727	5
Percent Return on Proprietary Capital	6.60%	

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)

See Accountant's Compilation Report

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

Debt was paid off in 1998.

Contributions in Aid of Construction (Account 271) (Page F-18)

There was a collection for a service that was put in prior to 1998. This was deferred, and paid in 1998. Previously it was not set up as a receivable.

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred debits - Last year of amortization.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Mineral Point
Mineral Point, Wisconsin 53565

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Mineral Point Water Utility as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Mineral Point and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

October 22, 1999

Mrs. Betty Horne, City Clerk
Mineral Point Municipal Water Utility
137 High Street
P.O. Box 269
Mineral Point, WI 53565-0269

1998 Analytical Review DWCCA-3740-ELE

Dear Mrs. Horne:

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 \$1,411 reported in Account 631, Chemicals, on the Water Operation and Maintenance Expenses schedule, and \$2,175 reported

FINANCIAL SECTION FOOTNOTES

in Account 332, Water Treatment Equipment, on the Water Plant in Service schedule. However, no water treatment statistics are provided on the Reservoirs, Standpipes and Water Treatment schedule, page W-14. Please provide this information, or otherwise explain why there are chemical expenses and water treatment plant, but no water treatment statistics.

2. During our review, we noted that the utility's water loss reported on page W-10 is still very high. Wis. Admin. Code § PSC 185.85 dictates that losses shall be no greater than 25% for a class C utility system. We recommend that an investigation of leaks be performed for the entire Mineral Point system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. One avenue of assistance for this problem that you may want to consider is the Rural Water Association of Stevens Point. You do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You may also call Peter Feneht of our staff at (608) 266-5614 with any questions you may have on this subject. Your water loss will be reviewed again in 1999.

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 your response, you can consider the review closed.

Sincerely,

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\3740 rev letter.doc

cc: Mr. Roland Johnson, Chairman
Mr. Peter Feneht

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	228,500	1
Total Sales of Water	228,500	
Other Operating Revenues		
Forfeited Discounts (470)	1,736	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,237	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,973	
Total Operating Revenues	232,473	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	850	8
Pumping Expenses (620-625)	22,901	9
Water Treatment Expenses (630-635)	3,620	10
Transmission and Distribution Expenses (640-655)	26,310	11
Customer Accounts Expenses (901-904)	12,143	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	33,554	14
Total Operation and Maintenance Expenses	99,378	
Other Operating Expenses		
Depreciation Expense (403)	36,601	15
Amortization Expense (404-407)		16
Taxes (408)	62,724	17
Total Other Operating Expenses	99,325	
Total Operating Expenses	198,703	
NET OPERATING INCOME	33,770	

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	1,008	47,354	108,299	4
Commercial	212	17,897	34,896	5
Industrial	5	3,210	4,390	6
Total Metered Sales to General Customers (461)	1,225	68,461	147,585	
Private Fire Protection Service (462)	4		1,400	7
Public Fire Protection Service (463)	1		66,009	8
Other Sales to Public Authorities (464)	22	9,887	13,506	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,252	78,348	228,500	

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)	66,009	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)	66,009	
Forfeited Discounts (470):		
Customer late payment charges	1,736	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,736	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,135	10
Other (specify):		
Miscellaneous	102	11
Total Other Water Revenues (474)	2,237	
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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	850	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	850	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	14,135	7
Operation Supplies and Expenses (623)	848	8
Maintenance of Pumping Plant (625)	7,918	9
Total Pumping Expenses	22,901	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	1,411	11
Operation Supplies and Expenses (632)	125	12
Maintenance of Water Treatment Plant (635)	2,084	13
Total Water Treatment Expenses	3,620	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	4,759	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,104	16
Maintenance of Mains (651)	5,210	17
Maintenance of Services (652)	1,048	18
Maintenance of Meters (653)	9,746	19
Maintenance of Hydrants (654)	443	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	26,310	

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)	2,049	22
Accounting and Collecting Labor (902)	8,351	23
Supplies and Expenses (903)	1,743	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,143	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,628	27
Office Supplies and Expenses (921)	850	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,420	30
Property Insurance (924)	2,586	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	17,907	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	90	35
Transportation Expenses (933)	1,857	36
Maintenance of General Plant (935)	216	37
Total Administrative and General Expenses	33,554	
 Total Operation and Maintenance Expenses	99,378	

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		59,714	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,192	2
Net property tax equivalent		58,522	
Social Security		3,919	3
PSC Remainder Assessment		283	4
Other (specify): NONE			5
Total tax expense		<u>62,724</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			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199810				3
County tax rate	mills		5.869820				4
Local tax rate	mills		6.986860				5
School tax rate	mills		14.973970				6
Voc. school tax rate	mills		1.711470				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.741930				10
Less: state credit	mills		2.438920				11
Net tax rate	mills		27.303010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.986860				14
Combined School Tax Rate	mills		16.685440				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.672300				17
Total Tax Rate	mills		29.741930				18
Ratio of Local and School Tax to Total	dec.		0.795923				19
Total tax net of state credit	mills		27.303010				20
Net Local and School Tax Rate	mills		21.731106				21
Utility Plant, Jan. 1	\$	1,964,218	1,964,218				22
Materials & Supplies	\$	4,209	4,209				23
Subtotal	\$	1,968,427	1,968,427				24
Less: Plant Outside Limits	\$	22,000	22,000				25
Taxable Assets	\$	1,946,427	1,946,427				26
Assessment Ratio	dec.		1.002400				27
Assessed Value	\$	1,951,098	1,951,098				28
Net Local & School Rate	mills		21.731106				29
Tax Equiv. Computed for Current Year	\$	42,400	42,400				30
Tax Equivalent per 1994 PSC Report	\$	59,714					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	59,714					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)	3,623		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)	101,212		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	408		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	105,243	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	25,846		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,715		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,624		20
Total Pumping Plant	85,185	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,175		23
Total Water Treatment Plant	2,175	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			3,623 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)			101,212 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			408 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	105,243
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			25,846 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			54,715 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			4,624 20
Total Pumping Plant	0	0	85,185
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,175 23
Total Water Treatment Plant	0	0	2,175
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)	395,881		26
Transmission and Distribution Mains (343)	1,022,050	111,864	27
Fire Mains (344)	0		28
Services (345)	162,092	719	29
Meters (346)	78,950	4,148	30
Hydrants (348)	76,350	5,000	31
Other Transmission and Distribution Plant (349)	2,365		32
Total Transmission and Distribution Plant	1,737,688	121,731	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,143		34
Office Furniture and Equipment (391)	1,757		35
Computer Equipment (391.1)	1,247		36
Transportation Equipment (392)	11,515		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0	600	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	11,265	1,600	44
Other Tangible Property (399)	0		45
Total General Plant	33,927	2,200	
Total utility plant in service directly assignable	1,964,218	123,931	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,964,218	123,931	

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)			395,881 26
Transmission and Distribution Mains (343)			1,133,914 27
Fire Mains (344)			0 28
Services (345)			162,811 29
Meters (346)	585		82,513 30
Hydrants (348)			81,350 31
Other Transmission and Distribution Plant (349)			2,365 32
Total Transmission and Distribution Plant	585	0	1,858,834
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			8,143 34
Office Furniture and Equipment (391)			1,757 35
Computer Equipment (391.1)			1,247 36
Transportation Equipment (392)			11,515 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			600 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			12,865 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	36,127
Total utility plant in service directly assignable	585	0	2,087,564
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	585	0	2,087,564

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			11,156	11,156	1
February			9,515	9,515	2
March			11,082	11,082	3
April			10,970	10,970	4
May			12,146	12,146	5
June			9,833	9,833	6
July			10,371	10,371	7
August			10,119	10,119	8
September			9,534	9,534	9
October			9,275	9,275	10
November			8,842	8,842	11
December			8,991	8,991	12
Total for year	0	0	121,834	121,834	
Less: Measured or estimated water used in main flushing and water treatment during year				955	13
Less: Other utility use				9,073	14
Other utility use explanation:					15
Fire department use, Street depart use, jetting sewers, broken mains					
Water pumped into distribution system				111,806	16
Less: Water sold				78,348	17
Losses and unaccounted for				33,458	18
Percent unaccounted for to the nearest whole percent (%)				30%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Utility will continue to locate leaks and fix them.					
Maximum gallons pumped by all methods in any one day during reporting year				468	21
Date of maximum: 6/23/1998					22
Cause of maximum:					23
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				255	24
Date of minimum: 12/12/1998					25
Total KWH used for pumping for the year				287,860	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 3	3	853	12	500	Yes	1
WELL # 4	4	805	15	750	Yes	2

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	3	4	1
Location	MINERAL POINT	MINERAL POINT	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GOULDS	GOULDS	5
Year Installed	1975	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	750	8
Pump Motor or Standby Engine Mfr	LAYNE - NW	CUTLER-BANNER	9 10
Year Installed	1975	1975	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			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	H4586-HYDROPIILLAN		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1985		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	128		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	2.000	2,264	0	0	0	2,264	1
M	D	3.000	310	0	0	0	310	2
M	D	4.000	13,142	0	0	0	13,142	3
M	D	6.000	63,856	0	0	0	63,856	4
P	D	6.000	317	0	0	0	317	5
M	D	8.000	5,891	0	0	0	5,891	6
M	D	10.000	10,248	2,042	0	0	12,290	7
M	D	12.000	2,580	0	0	0	2,580	8
Total Within Municipality			98,608	2,042	0	0	100,650	
M	D	6.000	4,224	30	0	0	4,254	9
Total Outside of Municipality			4,224	30	0	0	4,254	
Total Utility			102,832	2,072	0	0	104,904	

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	0.625	243	0	0	0	243		1
M	0.750	800	0	0	0	800		2
M	1.000	65	3	0	0	68	1	3
M	1.250	2	0	0	0	2		4
M	1.500	1	0	0	0	1		5
M	2.000	3		0	0	3		6
M	3.000	1	0	0	0	1		7
M	4.000	1	0	0	0	1		8
M	6.000	3	0	0	0	3		9
Total Utility		1,119	3	0	0	1,122	1	

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	1,170	50	8	(2)	1,210	93	1
0.750	2	0	0	7	9	0	2
1.000	21	1	0	(2)	20	0	3
1.250	2	0	0	0	2	0	4
1.500	5	0	0	3	8	0	5
2.000	20	3	0	(6)	17	0	6
3.000	3	0	0	0	3	0	7
Total:	1,223	54	8	0	1,269	93	

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	1,008	173	1	14	0	14	1,210	1
0.750	4	4	1	0	0	0	9	2
1.000	1	14	2	3	0	0	20	3
1.250	0	2	0	0	0	0	2	4
1.500	0	8	0	0	0	0	8	5
2.000	0	11	1	5	0	0	17	6
3.000	0	2	0	1	0	0	3	7
Total:	1,013	214	5	23	0	14	1,269	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	144	5			149	2
Total Fire Hydrants	144	5	0	0	149	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	149
Number of distribution system valves end of year:	268
Number of distribution valves operated during year:	120

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compliance Report

Water Mains (Page W-15)

Main additions were financed through a TIF district.

Water Services (Page W-16)

Service additions were financed through operating revenues and operating cash.

Meters (Page W-17)

Adjustments are between meter classification to get ending totals to agree to meter classification report.

Hydrants and Distribution System Valves (Page W-18)

Utility will try to operate at least one-half of the valves in the future.
