



3013 (02-09-04)

ANNUAL REPORT

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Principal Office: 203 SOUTH FARWELL STREET
P.O. BOX 5089
EAU CLAIRE, WI 54701

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Utility Address: 203 SOUTH FARWELL STREET

P.O. BOX 5089

EAU CLAIRE, WI 54701

When was utility organized? 2/19/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS R HOFF

Title: MANAGER OF CUSTOMER SERVICES

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702

Telephone: (715) 839 - 4748

Fax Number: (715) 839 - 3878

E-mail Address: TRHOFF@CI.EAU-CLAIRE.WI.US

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

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: VIRCHOW KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

205 EAST GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address: N/A

Date of most recent audit report: 4/11/1998

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR BRIAN G AMUNDSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

203 SOUTH FARWELL STREET
P.O. BOX 5148
EAU CLAIRE, WI 54702

Telephone: (715) 839 - 4934

Fax Number:

E-mail Address:

Name: MR DON T NORRELL

Title: CITY MANAGER

Office Address:

203 SOUTH FARWELL STREET
EAU CLAIRE, WI 54702

Telephone: (715) 839 - 4902

Fax Number:

E-mail Address:

Name: MS REBECCA K NOLAND

Title: FINANCE DIRECTOR

Office Address:

203 SOUTH FARWELL STREET
P.O. BOX 5148
EAU CLAIRE, WI 54702

Telephone: (715) 839 - 6044

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	5,606,424	5,112,085	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,157,084	2,013,081	2
Depreciation Expense (403)	819,202	628,547	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	952,979	952,664	5
Total Operating Expenses	3,929,265	3,594,292	
Net Operating Income	1,677,159	1,517,793	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,677,159	1,517,793	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,022	7,691	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	474,084	396,862	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	479,106	404,553	
Total Income	2,156,265	1,922,346	
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	2,156,265	1,922,346	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	562,116	493,603	14
Amortization of Debt Discount and Expense (428)	20,998	40,678	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	456,500	469,453	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	30,244	13,665	19
Total Interest Charges	1,009,370	990,069	
Net Income	1,146,895	932,277	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,229,523	10,297,246	20
Balance Transferred from Income (433)	1,146,895	932,277	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)	12,376,418	11,229,523	

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 ON INVESTMENTS	451,417	5
INTEREST ON SPECIAL ASSESSMENTS	22,667	6
Total (Acct. 419):	474,084	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,454				8,454	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,333				1,333	3
Materials	1,452				1,452	4
Taxes					0	5
Other (list by major classes):						
CONTRACTUAL	647				647	6
Total costs and expenses	3,432	0	0	0	3,432	
Net income (or loss)	5,022	0	0	0	5,022	

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	5,606,424	0	0	0	5,606,424	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	790				790	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	5,605,634	0	0	0	5,605,634		

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	946,278		946,278	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,333		1,333	6
Other nonutility expenses			0	7
Water utility plant accounts	129,502		129,502	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	1,077,113	0	1,077,113	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	49,167,150	45,414,422	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,945,451	9,256,586	2
Net Utility Plant	39,221,699	36,157,836	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	39,221,699	36,157,836	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	100,000	7
Other Investments (124)	824,473	963,985	8
Special Funds (125-128)	1,475,172	1,628,479	9
Total Other Property and Investments	2,299,645	2,692,464	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,136,276	2,709,946	10
Special Deposits (132-134)	1,734,211	3,044,033	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,039,473	1,003,863	15
Other Accounts Receivable (143)	30,859	87,031	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	22,287	22,287	17
Receivables from Municipality (145)	280,093	430,144	18
Materials and Supplies (151-163)	120,240	125,855	19
Prepayments (165)	7,564	7,585	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	7,326,429	7,386,170	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,998	41,997	24
Other Deferred Debits (182-186)	0	1,760	25
Total Deferred Debits	20,998	43,757	
Total Assets and Other Debits	48,868,771	46,280,227	

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)	4,041,399	2,584,949	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	12,376,418	11,229,523	28
Total Proprietary Capital	16,417,817	13,814,472	
LONG-TERM DEBT			
Bonds (221-222)	10,040,000	10,540,000	29
Advances from Municipality (223)	6,032,118	6,220,535	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	16,072,118	16,760,535	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	244,420	253,337	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	6,347	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	134,734	173,049	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	0	365,000	41
Total Current and Accrued Liabilities	379,154	797,733	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	15,999,682	14,907,487	49
Total Liabilities and Other Credits	48,868,771	46,280,227	

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)	46,163,532	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)	3,003,618				7
Total Utility Plant	49,167,150	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	9,945,451	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	9,945,451	0	0	0	
Net Utility Plant	39,221,699	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	9,256,586				9,256,586	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	819,202				819,202	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	71,054				71,054	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	11,960				11,960	10
Other credits (specify):						11
					0	12
Total credits	902,216	0	0	0	902,216	13
Debits during year						14
Book cost of plant retired	157,440				157,440	15
Cost of removal	55,911				55,911	16
Other debits (specify):						17
					0	18
Total debits	213,351	0	0	0	213,351	19
Balance End of Year	9,945,451	0	0	0	9,945,451	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	22,287	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>22,287</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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	120,240	125,855 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	120,240	125,855

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1984 REVENUE BONDS	20,998	428	20,998	1
Total			20,998	
Unamortized premium on debt (251)				
NONE	0	428	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,584,949	1
Changes during year (explain):		
ELEVATED WATER TOWER - TIF FUNDING	1,456,450	2
Balance end of year	<u><u>4,041,399</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1984 REFUNDING	04/01/1984	10/01/1999	7.50%	185,000	1
1992 REVENUE	06/01/1992	10/01/2012	6.18%	1,615,000	2
1993 REVENUE	05/01/1993	10/01/2013	5.26%	1,940,000	3
1995 REVENUE	11/01/1995	10/01/2012	5.10%	1,800,000	4
1996 REVENUE	09/01/1996	10/01/2010	5.29%	1,000,000	5
1997 REVENUE	08/01/1997	10/01/2016	5.27%	3,500,000	6
Total Bonds (Account 221):				10,040,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 10,040,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FOR CONSTRUCTION	03/01/1983	01/25/2017	7.25%	3,684,808	1
ADVANCE FOR CONSTRUCTION	01/01/1989	01/25/2019	7.50%	2,157,950	2
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.25%	189,360	3
Total for Account 223				<u>6,032,118</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	952,979	2
Charged electric department expense		3
Charged sewer department expense	22,437	4
Other (explain):		
NONE		5
Total Accruals and other credits	975,416	
Taxes paid during year:		
County, state and local taxes	899,112	6
Social Security taxes	69,428	7
PSC Remainder Assessment	6,876	8
Other (explain):		
NONE		9
Total payments and other debits	975,416	
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)					
NONE	0			0	1
1984 REFUNDING	8,063	27,656	32,250	3,469	2
1992 REVENUE	25,868	102,542	103,470	24,940	3
1993 REVENUE	26,611	105,340	106,445	25,506	4
1995 REVENUE	23,087	91,250	92,350	21,987	5
1996 REVENUE	12,950	51,800	51,800	12,950	6
1997 REVENUE	76,470	183,528	214,116	45,882	7
Subtotal	173,049	562,116	600,431	134,734	
Advances from Municipality (223)					
1983 ADVANCE	0	15,445	15,445	0	8
1987 ADVANCE	0	275,732	275,732	0	9
1989 ADVANCE	0	165,323	165,323	0	10
Subtotal	0	456,500	456,500	0	
Other Long-Term Debt (224)					
NONE	0			0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	173,049	1,018,616	1,056,931	134,734	

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	14,907,487	0	0	0	0	14,907,487	1
Add credits during year:							
For Services	2,460					2,460	2
For Mains	729,936					729,936	3
Other (specify):							
HYDRANTS	139,771					139,771	4
CHANGE IN REFUND FROM ESTIMATED	220,028					220,028	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	15,999,682	0	0	0	0	15,999,682	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,671,793					1,671,793	7

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 - NON CURRENT	349,600	2
SPECIAL ASSESSMENTS - DEFERRED	474,873	3
Total (Acct. 124):	824,473	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
REVENUE BONDS	50,000	5
Total (Acct. 126):	50,000	
Other Special Funds (128):		
REVENUE BONDS OPERATION & MAINTENANCE	189,000	6
REVENUE BONDS 92/93/95/96/97 P&I O&M	1,236,172	7
Total (Acct. 128):	1,425,172	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
1997 REVENUE BONDS UNEXPENDED FUNDS	1,734,211	9
Total (Acct. 134):	1,734,211	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,039,473	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	1,039,473	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	4,086	16
Other (specify):		

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 Accounts Receivable (143):		
PRESTO AIRSTRIPPER REIMBURSEMENT	24,289	17
PUBLIC FIRE PROTECTION - ALTOONA	2,484	18
Total (Acct. 143):	30,859	
Receivables from Municipality (145):		
CURRENT SPECIAL ASSESSMENTS ON ROLL	280,093	19
Total (Acct. 145):	280,093	
Prepayments (165):		
PSC REMAINDER ASSESSMENT	7,564	20
Total (Acct. 165):	7,564	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		27
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	44,913,691	0	0	0	44,913,691	1
Materials and Supplies	123,047	0	0	0	123,047	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	9,601,018	0	0	0	9,601,018	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	15,453,584	0	0	0	15,453,584	6
Other (specify):						
NONE					0	7
Average Net Rate Base	19,982,136	0	0	0	19,982,136	
Net Operating Income	1,677,159	0	0	0	1,677,159	8
Net Operating Income as a percent of Average Net Rate Base						
	8.39%	N/A	N/A	N/A	8.39%	

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	3,313,174	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,802,970	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	15,116,144	
Net Income		
Net Income	1,146,895	5
 Percent Return on Proprietary Capital	 7.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

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

THE EAU CLAIRE CITY COUNCIL AMENDED AN ORDINANCE EFFECTIVE JANUARY 1, 1998 ENTITLED "PAYMENTS - INSTALLMENTS" SO THAT INSTALLMENT SPECIAL ASSESSMENTS LEVIED BY THE CITY COUNCIL IN 1989 AND FOLLOWING YEARS FOR THE RECONSTRUCTION OF WATER AND SEWER UTILITIES ARE WAIVED AND FORGIVEN AS TO THOSE HAVING DUE DATES AFTER JANUARY 31, 1998. THE COUNCIL PASSED A RESOLUTION ON MARCH 10, 1998 TO REIMBURSE UTILITY CUSTOMERS FOR PAID-IN-FULL ASSESSMENTS FOR RECONSTRUCTION DATING BACK TO 1989 ON A SLIDING SCALE BASIS. A LIABILITY WAS REFLECTED FOR THE ESTIMATED COSTS OF THE REFUNDS IN THE WATER UTILITY RECORDS. REFUNDS WERE MADE ON OCTOBER 28, 1998. THE ACTUAL REFUND COST WAS LESS THAN THE ESTIMATED. THE DIFFERENCE BETWEEN THE ESTIMATED AND ACTUAL IS REFLECTED ON LINE 5.

Important Changes During the Year (Page F-22)

ON OCTOBER 29, 1998, THE PUBLIC SERVICE COMMISSION GRANTED THE UTILITY AN INCREASE IN RATES EFFECTIVE JANUARY 1, 1999.

Identification and Ownership - Contacts (Page iv)

May 11, 1999

Mr. Thomas R. Hoff, Manager
Eau Claire Municipal Water Utility
203 South Farwell Street
P.O. Box 5148
Eau Claire, WI 54702-5148

1998 Analytical Review DWCCA-1740-ELE

Dear Mr. Hoff:

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

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,472,884	1
Total Sales of Water	5,472,884	
Other Operating Revenues		
Forfeited Discounts (470)	53,412	2
Miscellaneous Service Revenues (471)	29,395	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	50,733	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	133,540	
Total Operating Revenues	5,606,424	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	127,572	8
Pumping Expenses (620-633)	535,267	9
Water Treatment Expenses (640-652)	295,376	10
Transmission and Distribution Expenses (660-678)	574,933	11
Customer Accounts Expenses (901-905)	195,562	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	428,374	14
Total Operation and Maintenance Expenses	2,157,084	
Other Operating Expenses		
Depreciation Expense (403)	819,202	15
Amortization Expense (404-407)		16
Taxes (408)	952,979	17
Total Other Operating Expenses	1,772,181	
Total Operating Expenses	3,929,265	
NET OPERATING INCOME	1,677,159	

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	6	6,683	2,471	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	6,683	2,471	
Metered Sales to General Customers (461)				
Residential	19,464	1,269,242	2,589,284	4
Commercial	2,297	695,565	1,031,637	5
Industrial	96	632,586	589,813	6
Total Metered Sales to General Customers (461)	21,857	2,597,393	4,210,734	
Private Fire Protection Service (462)	164		38,141	7
Public Fire Protection Service (463)	21,790		913,767	8
Other Sales to Public Authorities (464)	166	313,412	307,771	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	43,983	2,917,488	5,472,884	

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)	913,767	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)	913,767	
Forfeited Discounts (470):		
Customer late payment charges	53,412	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	53,412	
Miscellaneous Service Revenues (471):		
SERVICE INITIATIONS	29,395	7
Total Miscellaneous Service Revenues (471)	29,395	
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	50,733	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	50,733	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	13,653	1
Operation Labor and Expenses (601)		2
Purchased Water (602)	4,271	3
Miscellaneous Expenses (603)	5,237	4
Rents (604)		5
Maintenance Supervision and Engineering (610)	13,138	6
Maintenance of Structures and Improvements (611)	41,705	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	49,568	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	127,572	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	10,385	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	232,053	17
Pumping Labor and Expenses (624)	126,330	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	38,194	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	13,870	22
Maintenance of Structures and Improvements (631)	45,726	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	68,709	25
Total Pumping Expenses	535,267	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	9,688	26
Chemicals (641)	56,669	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	95,160	28
Miscellaneous Expenses (643)	43,644	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	12,366	31
Maintenance of Structures and Improvements (651)	50,929	32
Maintenance of Water Treatment Equipment (652)	26,920	33
Total Water Treatment Expenses	295,376	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	669	35
Transmission and Distribution Lines Expenses (662)	100,078	36
Meter Expenses (663)	37,507	37
Customer Installations Expenses (664)	27,593	38
Miscellaneous Expenses (665)	63,462	39
Rents (666)	8,254	40
Maintenance Supervision and Engineering (670)	14,028	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,711	43
Maintenance of Transmission and Distribution Mains (673)	121,774	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	90,995	46
Maintenance of Meters (676)	27,269	47
Maintenance of Hydrants (677)	81,593	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	574,933	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	41,592	50
Meter Reading Labor (902)	43,462	51
Customer Records and Collection Expenses (903)	109,718	52
Uncollectible Accounts (904)	790	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	195,562	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	135,361	56
Office Supplies and Expenses (921)	4,870	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	1,440	59
Property Insurance (924)	13,680	60
Injuries and Damages (925)	45,639	61
Employee Pensions and Benefits (926)	219,888	62
Regulatory Commission Expenses (928)	7,496	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	428,374	
 Total Operation and Maintenance Expenses	 2,157,084	

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		899,112	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		22,437	2
Net property tax equivalent		876,675	
Social Security		69,428	3
PSC Remainder Assessment		6,876	4
Other (specify): NONE			5
Total tax expense		952,979	

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			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203660				3
County tax rate	mills		3.517039				4
Local tax rate	mills		5.993876				5
School tax rate	mills		11.588546				6
Voc. school tax rate	mills		1.753612				7
Other tax rate - Local	mills		1.534983				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.591716				10
Less: state credit	mills		1.833147				11
Net tax rate	mills		22.758569				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.993876				14
Combined School Tax Rate	mills		13.342158				15
Other Tax Rate - Local	mills		1.534983				16
Total Local & School Tax	mills		20.871017				17
Total Tax Rate	mills		24.591716				18
Ratio of Local and School Tax to Total	dec.		0.848701				19
Total tax net of state credit	mills		22.758569				20
Net Local and School Tax Rate	mills		19.315223				21
Utility Plant, Jan. 1	\$	45,414,423	45,414,423				22
Materials & Supplies	\$	125,855	125,855				23
Subtotal	\$	45,540,278	45,540,278				24
Less: Plant Outside Limits	\$	914,864	914,864				25
Taxable Assets	\$	44,625,414	44,625,414				26
Assessment Ratio	dec.		0.982000				27
Assessed Value	\$	43,822,157	43,822,157				28
Net Local & School Rate	mills		19.315223				29
Tax Equiv. Computed for Current Year	\$	846,435	846,435				30
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	899,112					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	191,670		4
Structures and Improvements (311)	19,232		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	419,940		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	469,395		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,100,237	0	
PUMPING PLANT			
Land and Land Rights (320)	5,620		12
Structures and Improvements (321)	1,379,565		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,450,631		17
Diesel Pumping Equipment (326)	15,573		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,840		20
Total Pumping Plant	2,903,229	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	780,046		22
Water Treatment Equipment (332)	2,630,345		23
Total Water Treatment Plant	3,410,691	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,684		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)			191,670	4
Structures and Improvements (311)			19,232	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			419,940	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			469,395	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,100,237	
PUMPING PLANT				
Land and Land Rights (320)			5,620	12
Structures and Improvements (321)			1,379,565	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,450,631	17
Diesel Pumping Equipment (326)			15,573	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,840	20
Total Pumping Plant	0	0	2,903,229	
WATER TREATMENT PLANT				
Land and Land Rights (330)			300	21
Structures and Improvements (331)			780,046	22
Water Treatment Equipment (332)			2,630,345	23
Total Water Treatment Plant	0	0	3,410,691	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			86,684	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	2,257,141	1,456,450	26
Transmission and Distribution Mains (343)	22,392,838	729,936	27
Fire Mains (344)	0		28
Services (345)	5,150,678	47,838	29
Meters (346)	2,301,343	189,273	30
Hydrants (348)	3,584,031	215,878	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	35,772,715	2,639,375	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	6,299		34
Office Furniture and Equipment (391)	2,013	1,075	35
Computer Equipment (391.1)	98,687	12,178	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	96,892	4,493	39
Laboratory Equipment (395)	44,412		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	228,676		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	476,979	17,746	
Total utility plant in service directly assignable	43,663,851	2,657,121	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	43,663,851	2,657,121	

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)			3,713,591 26
Transmission and Distribution Mains (343)	13,610		23,109,164 27
Fire Mains (344)			0 28
Services (345)	3,080		5,195,436 29
Meters (346)	91,893		2,398,723 30
Hydrants (348)	36,157		3,763,752 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	144,740	0	38,267,350
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			6,299 34
Office Furniture and Equipment (391)			3,088 35
Computer Equipment (391.1)	12,700		98,165 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			101,385 39
Laboratory Equipment (395)			44,412 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			228,676 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	12,700	0	482,025
Total utility plant in service directly assignable	157,440	0	46,163,532
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	157,440	0	46,163,532

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	19,232			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	193,453	3.67%	15,412	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	224,115	1.77%	8,308	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	436,800		23,720	
PUMPING PLANT				
Structures and Improvements (321)	392,914	2.68%	36,972	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	788,569	4.42%	64,118	12
Diesel Pumping Equipment (326)	12,341	4.29%	668	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	26,311	4.29%	2,224	15
Total Pumping Plant	1,220,135		103,982	
WATER TREATMENT PLANT				
Structures and Improvements (331)	443,645	3.93%	30,656	16
Water Treatment Equipment (332)	1,367,958	4.00%	105,214	17
Total Water Treatment Plant	1,811,603		135,870	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	594,750	1.93%	57,618	19
Transmission and Distribution Mains (343)	2,296,874	0.96%	218,410	20
Fire Mains (344)	0			21
Services (345)	1,549,882	2.30%	118,980	22
Meters (346)	664,118	5.00%	117,502	23
Hydrants (348)	271,488	1.59%	58,415	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,377,112		570,925	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					19,232	1
312					0	2
313					0	3
314					208,865	4
315					0	5
316					232,423	6
317					0	7
	0	0	0	0	460,520	
321					429,886	8
322					0	9
323					0	10
324					0	11
325					852,687	12
326					13,009	13
327					0	14
328					28,535	15
	0	0	0	0	1,324,117	
331					474,301	16
332					1,473,172	17
	0	0	0	0	1,947,473	
341					0	18
342					652,368	19
343	13,610				2,501,674	20
344					0	21
345	3,080				1,665,782	22
346	91,893		4,601		694,328	23
348	36,157	55,911	7,359		245,194	24
349					0	25
	144,740	55,911	11,960	0	5,759,346	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	6,299			26
Office Furniture and Equipment (391)	2,013	6.67%	170	27
Computer Equipment (391.1)	59,266	25.00%	24,606	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	96,892	10.00%	4,493	31
Laboratory Equipment (395)	40,790	10.00%	3,622	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	205,676	10.00%	22,868	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	410,936		55,759	
Total accum. prov. directly assignable	9,256,586		890,256	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	9,256,586		890,256	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					6,299	26
391					2,183	27
391.1	12,700				71,172	28
392					0	29
393					0	30
394					101,385	31
395					44,412	32
396					0	33
397					228,544	34
397.1					0	35
398					0	36
399					0	37
	12,700	0	0	0	453,995	
	157,440	55,911	11,960	0	9,945,451	
					0	38
	157,440	55,911	11,960	0	9,945,451	

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			231,603	231,603	1
February			216,828	216,828	2
March			241,129	241,129	3
April			256,169	256,169	4
May			310,668	310,668	5
June			282,913	282,913	6
July			423,405	423,405	7
August			317,564	317,564	8
September			329,668	329,668	9
October			262,669	262,669	10
November			244,009	244,009	11
December			260,125	260,125	12
Total for year	0	0	3,376,750	3,376,750	
Less: Measured or estimated water used in main flushing and water treatment during year				86,205	13
Less: Other utility use				70,000	14
Other utility use explanation: CONSTRUCTION					15
Water pumped into distribution system				3,220,545	16
Less: Water sold				2,917,488	17
Losses and unaccounted for				303,057	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, 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				19,893,000	21
Date of maximum: 7/30/1998					22
Cause of maximum: LAWN WATERING					23
Minimum gallons pumped by all methods in any one day during reporting year				5,464,000	24
Date of minimum: 10/4/1998					25
Total KWH used for pumping for the year				3,460,000	26
If water is purchased: Vendor Name: CITY OF ALTOONA					27
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS					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)	
RIVERVIEW	04	85	16	700,000	Yes	1
RIVERVIEW	06	84	20	1,000,000	Yes	2
RIVERVIEW	08	90	20	2,000,000	Yes	3
RIVERVIEW	09	95	20	2,000,000	Yes	4
RIVERVIEW	10	95	20	1,000,000	Yes	5
RIVERVIEW	11	90	20	2,300,000	Yes	6
RIVERVIEW	12	89	20	2,300,000	Yes	7
RIVERVIEW	13	95	20	1,300,000	Yes	8
RIVERVIEW	14	101	16	2,000,000	Yes	9
RIVERVIEW	15	88	16	1,900,000	Yes	10
RIVERVIEW	16	99	20	1,700,000	Yes	11
RIVERVIEW	17	100	20	1,900,000	Yes	12
RIVERVIEW	18	105	20	2,300,000	Yes	13
RIVERVIEW	19	98	20	2,000,000	Yes	14
RIVERVIEW	21	100	20	3,000,000	Yes	15

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	AH1	AH2	AH3	1
Location	ABBE HILL	ABBE HILL	ABBE HILL	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1978	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	FORD	10
Year Installed	1978	1978	1978	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	60	60	120	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	JR1	JR2	JR3	14
Location	JEFFERS ROAD	JEFFERS ROAD	JEFFERS ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1996	1996	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	SQUARE D	23
Year Installed	1996	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	75	75	26

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	JR4	MSA1	MSA2	1
Location	JEFFERS ROAD	MINNESOTA ST.	MINNESOTA ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1996	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	2,500	2,500	8
Pump Motor or Standby Engine Mfr	SQUARE D	U.S.	U.S.	9 10
Year Installed	1996	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MSP1	MSP2	NS1	14
Location	MINNESOTA ST.	MINNESOTA ST.	NORTH STATION	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	DELEVAL	18
Year Installed	1969	1969	1945	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,000	3,000	2,800	21
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	WAUKESHA	E RIDGEWAY	22 23
Year Installed	1969	1969	1945	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	100	127	200	26

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	NS2	NS3	NS4	1
Location	NORTH STATION	NORTH STATION	NORTH STATION	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	DELEVAL	DELEVAL	ALLIS CHALMERS	5
Year Installed	1945	1945	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,600	4,200	5,600	8
Pump Motor or Standby Engine Mfr	E RIDGEWAY	E RIDGEWAY	IDEAL	9 10
Year Installed	1945	1945	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	400	500	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NS5			14
Location	NORTH STATION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	ALLIS CHALMERS			18
Year Installed	1971			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	5,600			21
Pump Motor or Standby Engine Mfr	IDEAL			22 23
Year Installed	1971			24
Type	ELECTRIC			25
Horsepower	500			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	DAMON STREET	MT. TOM	NORTHWEST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	1920	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	66	228	132	6
Total capacity in gallons	5,000,000	3,200,000	2,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	OAKWOOD	RIVERVIEW	SKYLINE DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	1975	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	186	229	229	6
Total capacity in gallons	500,000	1,000,000	4,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	11.1000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	684	0	0	0	684	1	
M	D	3.000	1,636	0	0	0	1,636	2	
M	D	4.000	42,693	0	72	0	42,621	3	
M	D	6.000	654,886	0	4,293	0	650,593	4	
M	D	8.000	501,017	20,810	65	0	521,762	5	
M	D	10.000	97,621	1,002	881	0	97,742	6	
M	S	10.000	30	0	0	0	30	7	
M	D	12.000	153,998	614	1,392	0	153,220	8	
M	S	12.000	1,641	0	0	0	1,641	9	
M	D	14.000	19,448	80	0	0	19,528	10	
M	S	14.000	1,260	0	0	0	1,260	11	
M	D	16.000	123,732	0	0	0	123,732	12	
M	S	16.000	1,308	0	0	0	1,308	13	
M	D	20.000	8,529	0	0	0	8,529	14	
M	S	20.000	2,832	0	0	0	2,832	15	
M	D	24.000	37,911	0	0	0	37,911	16	
M	S	24.000	3,672	0	0	0	3,672	17	
M	D	30.000	29,120	0	0	0	29,120	18	
M	S	30.000	764	0	0	0	764	19	
M	S	36.000	2,445	0	0	0	2,445	20	
Total Within Municipality			1,685,227	22,506	6,703	0	1,701,030		
Total Utility			1,685,227	22,506	6,703	0	1,701,030		

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)	
L	0.625	9	0	0	0	9		1
L	0.750	1,501	0	36	0	1,465		2
M	0.750	6,192	0	41	0	6,151		3
L	1.000	76	0	1	0	75		4
M	1.000	11,146	28	7	0	11,167		5
L	1.250	23	0	0	0	23		6
M	1.250	145	0	4	0	141		7
L	1.500	9	0	0	0	9		8
M	1.500	253	0	0	0	253		9
L	2.000	7	0	0	0	7		10
M	2.000	355	0	0	0	355		11
M	3.000	43	0	0	0	43		12
M	4.000	355	0	0	0	355		13
M	6.000	135	0	0	0	135		14
M	8.000	11	0	0	0	11		15
M	10.000	3	0	0	0	3		16
M	12.000	1	0	0	0	1		17
Total Utility		20,264	28	89	0	20,203	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,815	400	800	(25)	9,390	1,231	1
0.750	12,325	795	489	1	12,632	1,333	2
1.000	547	20	15	(14)	538	43	3
1.500	293	15	1	(4)	303	28	4
2.000	272	15	6	(13)	268	45	5
3.000	113	10	0	0	123	73	6
4.000	43	4	1	0	46	4	7
6.000	15	3	1	0	17	7	8
8.000	1	0	0	3	4	1	9
Total:	23,424	1,262	1,313	(52)	23,321	2,765	

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	8,452	619	3	8	0	308	9,390	1
0.750	11,172	868	35	20	0	537	12,632	2
1.000	102	342	19	7	0	68	538	3
1.500	5	239	10	24	0	25	303	4
2.000	0	190	14	36	0	28	268	5
3.000	0	34	5	32	0	52	123	6
4.000	0	23	6	8	0	9	46	7
6.000	0	5	4	3	0	5	17	8
8.000	0	0	3	1	0	0	4	9
Total:	19,731	2,320	99	139	0	1,032	23,321	

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	2,964	110	67		3,007	2
Total Fire Hydrants	2,964	110	67	0	3,007	
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:	3,007
Number of distribution system valves end of year:	4,212
Number of distribution valves operated during year:	853

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

611 HIGHER 1998 EXPENSES FROM REROOFING OF WELL HOUSES.
614 HIGHER 1998 EXPENSES FROM REPAIR OF WELLS.
633 HIGHER 1998 EXPENSES FROM REPAIR OF PUMP AND MOTOR.
673 HIGHER 1998 EXPENSES FROM MORE DIRECT LABOR.
675 HIGHER 1998 EXPENSES FROM 1997 LATERAL CONTRACT WHICH WAS BOOKED IN 1998
677 LOWER 1998 EXPENSES FROM LESS DIRECT LABOR.
903 LOWER 1998 EXPENSES FROM CREATION OF STORM WATER UTILITY WHICH SHARED IN EXPENSES.
920 LOWER 1998 EXPENSES FROM CREATION OF STORM WATER UTILITY WHICH SHARED IN EXPENSES.

Property Tax Equivalent (Water) (Page W-07)

THE COMPOSITION OF THE OTHER TAX RATE:
PUBLIC LIBRARY .995348
HEALTH DEPARTMENT .539635

Water Utility Plant in Service (Page W-08)

342 Elevated water tower constructed using TIF funds.
343 Main extensions funded by developer contributions.
346 Meters for new construction and replacement of damaged or inaccurate ones.
348 Hydrants in new service areas contributed by developers. Other hydrants funded with bond proceeds.

Water Mains (Page W-17)

New mains provided by developers.

Water Services (Page W-18)

SPECIAL ASSESSMENTS ARE LEVIED FOR NEW CONSTRUCTION OF WATER SERVICES.
SERVICES REPLACED ARE FUNDED BY THE UTILITY.

Meters (Page W-19)

Adjustments made to reflect actual inventory per physical count.

Hydrants and Distribution System Valves (Page W-20)

LACK OF MANPOWER RESULTED IN LESS THAN HALF OF VALVES BEING OPERATED.
