



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

Principal Office: 415 MAIN STREET
ONALASKA, WI 54650

For the Year Ended: DECEMBER 31, 1998

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

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

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

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

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

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ONALASKA MUNICIPAL WATER UTILITY

Utility Address: 415 MAIN STREET
ONALASKA, WI 54650

When was utility organized? 6/14/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR FRED BUEHLER

Title: FINANCIAL SERVICES DIRECTOR/TREASURER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9530

Fax Number: (608) 781 - 9534

E-mail Address: fbuehler@centuryinter.net

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

Name: MRS CAROL ANN CHRISTNOVICH

Title: CPA

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE
P.O. BOX 1508
LA CROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

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

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

Name: MR ALLAN D BROTT

Title: CPA, PARTNER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE
P.O. BOX 1508
LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 205

Fax Number: (608) 785 - 2140

E-mail Address: abrott@habco.com

Date of most recent audit report: 2/26/1999

Period covered by most recent audit: December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PAUL JOHNSON

Title: STREET AND UTILITY COMMISSIONER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9540

Fax Number: (608) 781 - 9534

E-mail Address:

Name of utility commission/committee: Onalaska Utility Committee

Names of members of utility commission/committee:

MR DENNIS ASPENSON, CHAIRMAN
MR JAMES BIALECKI
MS LAURIE GUENTHER

Is sewer service rendered by the utility? YES

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)	1,007,123	963,176	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	419,831	401,756	2
Depreciation Expense (403)	206,914	175,764	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	211,373	205,919	5
Total Operating Expenses	838,118	783,439	
Net Operating Income	169,005	179,737	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	169,005	179,737	
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)	151,133	152,418	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	151,133	152,418	
Total Income	320,138	332,155	
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	320,138	332,155	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	190,442	179,115	14
Amortization of Debt Discount and Expense (428)	36,859	8,134	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	227,301	187,249	
Net Income	92,837	144,906	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	132,277	127,027	20
Balance Transferred from Income (433)	92,837	144,906	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	139,656	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	225,114	132,277	

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	125,777	5
Interest on Special Assessments	25,356	6
Total (Acct. 419):	151,133	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,007,123	0	0	0	1,007,123	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,007,123	0	0	0	1,007,123	

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	170,635		170,635	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	3,953		3,953	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	174,588	0	174,588	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,261,758	10,286,295	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,691,155	1,517,632	2
Net Utility Plant	10,570,603	8,768,663	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,570,603	8,768,663	
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	0	7
Other Investments (124)	466,792	526,025	8
Special Funds (125-128)	852,981	852,981	9
Total Other Property and Investments	1,319,773	1,379,006	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	553,150	483,237	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	647,734	567,054	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	128,498	125,147	15
Other Accounts Receivable (143)	109	3,584	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	496,278	863,426	18
Materials and Supplies (151-163)	7,804	8,484	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	1,833,573	2,050,932	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	46,640	54,183	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	46,640	54,183	
Total Assets and Other Debits	13,770,589	12,252,784	

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)	2,623,853	1,515,982	26
Appropriated Earned Surplus (215)	852,982	852,982	27
Unappropriated Earned Surplus (216)	225,114	132,277	28
Total Proprietary Capital	3,701,949	2,501,241	
LONG-TERM DEBT			
Bonds (221-222)	3,054,676	3,089,507	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	132,615	31
Total Long-Term Debt	3,054,676	3,222,122	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	16,692	12,596	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	739	669	36
Interest Accrued (237)	20,043	26,029	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	10,813	9,925	41
Total Current and Accrued Liabilities	48,287	49,219	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	45,851	51,081	44
Total Deferred Credits	45,851	51,081	
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)	6,919,826	6,429,121	49
Total Liabilities and Other Credits	13,770,589	12,252,784	

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)	12,261,758	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
Total Utility Plant	12,261,758	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,691,155	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	1,691,155	0	0	0	
Net Utility Plant	10,570,603	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,517,632				1,517,632	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	206,914				206,914	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,166				14,166	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	221,080	0	0	0	221,080	13
Debits during year						14
Book cost of plant retired	46,557				46,557	15
Cost of removal	1,000				1,000	16
Other debits (specify):						17
					0	18
Total debits	47,557	0	0	0	47,557	19
Balance End of Year	1,691,155	0	0	0	1,691,155	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	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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	7,804	8,484	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	<u>7,804</u>	<u>8,484</u>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 MRB issuance cost and discount	3,336	428	12,596	1
1991 Bond issuance cost and discount	525	428	3,301	2
1993 Bond issue cost	1,721	428	12,683	3
1996 MRB issuance cost and discount	1,961	428	18,060	4
Total			46,640	
Unamortized premium on debt (251)				
NONE	0		0	5
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	1,515,982	1
Changes during year (explain):		
TIF Contributions	1,107,871	2
Balance end of year	<u>2,623,853</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)	
1990 MRB	05/01/1990	12/01/2008	7.00%	791,985	1
1991 G.O. Bonds	05/15/1991	11/15/2010	7.05%	96,705	2
1993 MRB	04/15/1993	12/01/2012	4.73%	766,338	3
1995 G.O. Bonds	08/01/1995	10/01/2014	5.50%	68,653	4
1996 MRB	04/02/1996	12/01/2015	5.28%	804,745	5
1998 G.O. Bonds	04/14/1998	10/01/2012	4.44%	526,250	6
Total Bonds (Account 221):				3,054,676	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 3,054,676

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)	
Other Long-Term Debt (224)					
1994 State Trust Fund Loan	06/23/1994	03/15/2012	5.50%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	669	1
Accruals:		
Charged water department expense	211,374	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>211,374</u>	
Taxes paid during year:		
County, state and local taxes	197,372	6
Social Security taxes	12,769	7
PSC Remainder Assessment	1,163	8
Other (explain):		
NONE		9
Total payments and other debits	<u>211,304</u>	
Balance end of year	<u><u>739</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1990 MRB	5,529	64,467	65,041	4,955	1
1991 GO Bonds	4,647	16,415	20,300	762	2
1993 MRB	3,804	44,615	44,749	3,670	3
1995 GO Bonds	1,017	3,946	3,988	975	4
1996 MRB	3,738	43,848	43,974	3,612	5
1998 GO Bonds		15,986	9,917	6,069	6
Subtotal	18,735	189,277	187,969	20,043	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1994 State Trust Fund	7,294	1,165	8,459	0	8
Subtotal	7,294	1,165	8,459	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	26,029	190,442	196,428	20,043	

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	6,429,121	0	0	0	0	6,429,121	1
Add credits during year:							
For Services	119,554					119,554	2
For Mains	253,191					253,191	3
Other (specify):							
hydrants	65,909					65,909	4
New special assessments	52,051					52,051	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	6,919,826	0	0	0	0	6,919,826	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	284,967					284,967	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	466,792	2
Total (Acct. 124):	466,792	
Sinking Funds (125):		
Redemption Fund	95,488	3
Total (Acct. 125):	95,488	
Depreciation Fund (126):		
Special Depreciation Fund	385,661	4
Total (Acct. 126):	385,661	
Other Special Funds (128):		
Reserve Fund	371,832	5
Total (Acct. 128):	371,832	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	128,498	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	128,498	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Miscellaneous	109	15
Total (Acct. 143):	109	

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)	
Receivables from Municipality (145):		
Due from Capital Projects	496,278	16
Total (Acct. 145):	496,278	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Accrued employee benefits	27,765	24
Deferred revenue	18,086	25
Total (Acct. 253):	45,851	

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	11,261,816	0	0	0	11,261,816	1
Materials and Supplies	8,144	0	0	0	8,144	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,604,393	0	0	0	1,604,393	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,674,473	0	0	0	6,674,473	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,991,094	0	0	0	2,991,094	
Net Operating Income	169,005	0	0	0	169,005	8
Net Operating Income as a percent of Average Net Rate Base						
	5.65%	N/A	N/A	N/A	5.65%	

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	2,069,917	1
Appropriated Earned Surplus	852,982	2
Unappropriated Earned Surplus	178,695	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,101,594	
Net Income		
Net Income	92,837	5
Percent Return on Proprietary Capital	2.99%	

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.

1998 General Obligation Bonds dated April 14, 1998. These bonds refunded the Water Utility's share of the 1994 State Trust Fund Loan and a portion of the 1991 GO Bonds.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

A/c 428 consists of the following:

\$15,608 for the loss on the refunding of the 1991 GO bonds and the 1994 State Trust Fund Loan

\$7,543 for the annual write off of debt issue costs

\$13,708 for the 1998 GO bonds written off directly to expense

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

The program required me to enter a zero and an account charged for unamortized premium on debt (251) even though there was a none in the description.

Capital Paid in by Municipality (Acct. 200) (Page F-13)

Included in the 1998 TIF contributions are a 1,100,000 gallon reservoir and a booster station.

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

The 1994 State Trust Fund Loan was refunded during 1998.

Identification and Ownership (Page iv)

May 13, 1999

Mr. Fred Buehler, Financial Services Director/Treasurer
Onalaska Municipal Water Utility
415 Main Street
Onalaska, WI 54650-2953

1998 Analytical Review DWCCA-4410-ELE

Dear Mr. Buehler:

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)	984,394	1
Total Sales of Water	984,394	
Other Operating Revenues		
Forfeited Discounts (470)	5,860	2
Miscellaneous Service Revenues (471)	16,869	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,729	
Total Operating Revenues	1,007,123	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	17,249	8
Pumping Expenses (620-633)	109,330	9
Water Treatment Expenses (640-652)	44,772	10
Transmission and Distribution Expenses (660-678)	118,049	11
Customer Accounts Expenses (901-905)	31,712	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	98,719	14
Total Operation and Maintenance Expenses	419,831	
Other Operating Expenses		
Depreciation Expense (403)	206,914	15
Amortization Expense (404-407)		16
Taxes (408)	211,373	17
Total Other Operating Expenses	418,287	
Total Operating Expenses	838,118	
NET OPERATING INCOME	169,005	

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	4,496	368,545	560,435	4
Commercial	378	178,470	174,682	5
Industrial	6	1,531	1,742	6
Total Metered Sales to General Customers (461)	4,880	548,546	736,859	
Private Fire Protection Service (462)	40		9,243	7
Public Fire Protection Service (463)	1		210,310	8
Other Sales to Public Authorities (464)	43	27,446	27,982	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,964	575,992	984,394	

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)	210,310	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)	210,310	
Forfeited Discounts (470):		
Customer late payment charges	5,860	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,860	
Miscellaneous Service Revenues (471):		
Return on net investment in meters charged to sewer dept	14,381	7
Transfer fees	1,920	8
Sale of scrap metal	568	9
Total Miscellaneous Service Revenues (471)	16,869	
Rents from Water Property (472):		
NONE		10
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		12
Other (specify):		
NONE		13
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		14
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)	0	1
Operation Labor and Expenses (601)	15,161	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	195	12
Maintenance of Miscellaneous Water Source Plant (617)	1,893	13
Total Source of Supply Expenses	17,249	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	73,047	15
Power Production Labor and Expenses (622)	27,568	16
Fuel or Power Purchased for Pumping (623)		17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	2,200	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	6,515	25
Total Pumping Expenses	109,330	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	28,785	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)	12,796	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	205	32
Maintenance of Water Treatment Equipment (652)	2,986	33
Total Water Treatment Expenses	44,772	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	66,400	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	18,450	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,700	43
Maintenance of Transmission and Distribution Mains (673)	10,381	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	10,966	46
Maintenance of Meters (676)	7,127	47
Maintenance of Hydrants (677)	645	48
Maintenance of Miscellaneous Plant (678)	380	49
Total Transmission and Distribution Expenses	118,049	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,991	51
Customer Records and Collection Expenses (903)	23,340	52
Uncollectible Accounts (904)		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)	3,381	54
Total Customer Accounts Expenses	31,712	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,380	56
Office Supplies and Expenses (921)	1,411	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	2,553	59
Property Insurance (924)	11,265	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	52,341	62
Regulatory Commission Expenses (928)	144	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,969	65
Rents (931)		66
Maintenance of General Plant (932)	3,656	67
Total Administrative and General Expenses	98,719	
 Total Operation and Maintenance Expenses	 419,831	

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		201,829	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,458	2
Net property tax equivalent		197,371	
Social Security		12,839	3
PSC Remainder Assessment		1,163	4
Other (specify): NONE			5
Total tax expense		211,373	

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			La Crosse	La Crosse			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222377	0.222377			3
County tax rate	mills		4.153107	4.153107			4
Local tax rate	mills		8.735899	8.735899			5
School tax rate	mills		12.520344	13.782865			6
Voc. school tax rate	mills		2.314974	2.314974			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.946701	29.209222			10
Less: state credit	mills		1.753671	1.753671			11
Net tax rate	mills		26.193030	27.455551			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.735899	8.735899			14
Combined School Tax Rate	mills		14.835318	16.097839			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		23.571217	24.833738			17
Total Tax Rate	mills		27.946701	29.209222			18
Ratio of Local and School Tax to Total	dec.		0.843435	0.850202			19
Total tax net of state credit	mills		26.193030	27.455551			20
Net Local and School Tax Rate	mills		22.092110	23.342763			21
Utility Plant, Jan. 1	\$	10,286,295	10,203,804	82,491			22
Materials & Supplies	\$	8,484	8,484				23
Subtotal	\$	10,294,779	10,212,288	82,491			24
Less: Plant Outside Limits	\$	148,565	148,565				25
Taxable Assets	\$	10,146,214	10,063,723	82,491			26
Assessment Ratio	dec.		0.900002	0.900002			27
Assessed Value	\$	9,131,613	9,057,371	74,242			28
Net Local & School Rate	mills		22.092110	23.342763			29
Tax Equiv. Computed for Current Year	\$	201,829	200,096	1,733			30
Tax Equivalent per 1994 PSC Report	\$	195,839					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	201,829					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)	791		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)	298,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	299,011	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	257,214	17,316	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	332,942	226,883	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,639		20
Total Pumping Plant	592,795	244,199	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	28,839	1,163	23
Total Water Treatment Plant	28,839	1,163	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	72,086		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)			791	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)			298,220	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	299,011	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			274,530	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	28,618		531,207	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,639	20
Total Pumping Plant	28,618	0	808,376	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			30,002	23
Total Water Treatment Plant	0	0	30,002	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			72,086	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)	1,031,700	810,042	26
Transmission and Distribution Mains (343)	5,853,927	606,369	27
Fire Mains (344)	0		28
Services (345)	1,092,307	160,651	29
Meters (346)	448,457	50,096	30
Hydrants (348)	635,510	112,326	31
Other Transmission and Distribution Plant (349)	489		32
Total Transmission and Distribution Plant	9,134,476	1,739,484	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	19,090		35
Computer Equipment (391.1)	26,108	17,355	36
Transportation Equipment (392)	39,496	19,462	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	34,333	465	39
Laboratory Equipment (395)	5,747		40
Power Operated Equipment (396)	49,426	428	41
Communication Equipment (397)	32,553	23,885	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	206,753	61,595	
Total utility plant in service directly assignable	10,261,874	2,046,441	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,261,874	2,046,441	

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)			1,841,742 26
Transmission and Distribution Mains (343)	7,434		6,452,862 27
Fire Mains (344)			0 28
Services (345)	3,159		1,249,799 29
Meters (346)	2,650		495,903 30
Hydrants (348)			747,836 31
Other Transmission and Distribution Plant (349)			489 32
Total Transmission and Distribution Plant	13,243	0	10,860,717
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	4,696		14,394 35
Computer Equipment (391.1)			43,463 36
Transportation Equipment (392)			58,958 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			34,798 39
Laboratory Equipment (395)			5,747 40
Power Operated Equipment (396)			49,854 41
Communication Equipment (397)			56,438 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	4,696	0	263,652
Total utility plant in service directly assignable	46,557	0	12,261,758
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	46,557	0	12,261,758

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)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	130,511	3.33%	9,931	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	130,511		9,931	
PUMPING PLANT				
Structures and Improvements (321)	95,149	2.50%	6,647	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	183,364	4.42%	19,098	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,639	4.29%		15
Total Pumping Plant	281,152		25,745	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	13,896	6.67%	1,962	17
Total Water Treatment Plant	13,896		1,962	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	197,202	1.86%	26,723	19
Transmission and Distribution Mains (343)	344,635	1.10%	67,687	20
Fire Mains (344)	0			21
Services (345)	174,994	2.09%	24,475	22
Meters (346)	120,967	6.00%	28,331	23
Hydrants (348)	83,212	1.85%	12,796	24
Other Transmission and Distribution Plant (349)	438	5.00%	24	25
Total Transmission and Distribution Plant	921,448		160,036	

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					0	1
312					0	2
313					0	3
314					140,442	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	140,442	
321					101,796	8
322					0	9
323					0	10
324					0	11
325	28,618	1,000			172,844	12
326					0	13
327					0	14
328					2,639	15
	28,618	1,000	0	0	277,279	
331					0	16
332					15,858	17
	0	0	0	0	15,858	
341					0	18
342					223,925	19
343	7,434				404,888	20
344					0	21
345	3,159				196,310	22
346	2,650				146,648	23
348					96,008	24
349					462	25
	13,243	0	0	0	1,068,241	

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)	0			26
Office Furniture and Equipment (391)	14,291	8.33%	1,395	27
Computer Equipment (391.1)	20,340	25.00%	8,696	28
Transportation Equipment (392)	39,495	12.50%	6,153	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	12,508	6.67%	2,306	31
Laboratory Equipment (395)	2,114	6.67%	383	32
Power Operated Equipment (396)	49,426	6.67%	428	33
Communication Equipment (397)	32,451	9.09%	4,045	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	170,625		23,406	
Total accum. prov. directly assignable	1,517,632		221,080	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,517,632		 221,080	

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					0	26
391	4,696				10,990	27
391.1					29,036	28
392					45,648	29
393					0	30
394					14,814	31
395					2,497	32
396					49,854	33
397					36,496	34
397.1					0	35
398					0	36
399					0	37
	4,696	0	0	0	189,335	
	46,557	1,000	0	0	1,691,155	
					0	38
	46,557	1,000	0	0	1,691,155	

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			46,148	46,148	1
February			41,248	41,248	2
March			46,861	46,861	3
April			51,037	51,037	4
May			75,335	75,335	5
June			61,253	61,253	6
July			99,876	99,876	7
August			61,570	61,570	8
September			69,987	69,987	9
October			48,275	48,275	10
November			45,683	45,683	11
December			45,389	45,389	12
Total for year	0	0	692,662	692,662	
Less: Measured or estimated water used in main flushing and water treatment during year				4,488	13
Less: Other utility use				3,573	14
Other utility use explanation:					15
Water used in new construction and replacement projects - 2,517 m. gallons					
Water leaks - 1,056 m. gallons					
Water pumped into distribution system				684,601	16
Less: Water sold				575,992	17
Losses and unaccounted for				108,609	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
The Utility believes the losses unaccounted for is somewhat inaccurate because the pumping statistics are based on a 12 month calendar year while the gallons sold are from October 1997-September 1998.					
Maximum gallons pumped by all methods in any one day during reporting year				5,049	21
Date of maximum: 7/15/1998					22
Cause of maximum:					23
No rain-lots of sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				1,317	24
Date of minimum: 2/12/1998					25
Total KWH used for pumping for the year				1,051,713	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)	
504 VILAS STREET	6	155	18	246,700	Yes	1
504 MONICA LANE	7	160	26	459,150	Yes	2
OAK AVE N & GROVE ST	8	160	26	666,600	Yes	3
840 11TH AVE SOUTH	9	160	26	496,900	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
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	#6	#7	#8	1
Location	VILAS ST	MONICA LN	OAK AVE & GROVE ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	KEYS	5
Year Installed	1971	1972	1979	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	960	2,300	1,970	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1971	1972	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	250	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9			14
Location	840 11TH AVE SOUTH			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1987			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	2,690			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1987			24
Type	ELECTRIC			25
Horsepower	300			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1966	1979	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	146	139	146	6
Total capacity in gallons	600,000	600,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	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	#4	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1996	1998		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1	119		6
Total capacity in gallons	225,000	1,100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	6,154	0	380	0	5,774	1
A	D	4.000	1,831	0	931	0	900	2
M	D	4.000	14,688	0	300	0	14,388	3
A	D	6.000	3,106	0	216	0	2,890	4
M	D	6.000	195,910	10,719	0	0	206,629	5
M	D	8.000	49,622	5,475	696	0	54,401	6
M	D	10.000	17,972	600	0	0	18,572	7
M	D	12.000	90,846	2,963	0	0	93,809	8
M	D	16.000	16,843	590	0	0	17,433	9
Total Within Municipality			396,972	20,347	2,523	0	414,796	
Total Utility			396,972	20,347	2,523	0	414,796	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,954	0	0	0	1,954		1
M	1.000	2,025	257	36	0	2,246		2
M	1.250	46	6	0	0	52		3
M	1.500	156	1	0	0	157		4
M	2.000	100	0	0	0	100		5
M	3.000	2	0	0	0	2		6
M	4.000	20	0	0	0	20		7
M	6.000	42	2	0	0	44		8
M	8.000	14	0	0	0	14		9
M	10.000	3	0	0	0	3		10
M	12.000	1	0	0	0	1		11
Total Utility		4,363	266	36	0	4,593	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	4,497	172	106	(10)	4,553	665	1
0.750	144	30	0	(2)	172	3	2
1.000	202	18	1	0	219	23	3
1.250	4	0	0	0	4	0	4
1.500	72	0	0	0	72	6	5
2.000	75	4	1	0	78	6	6
3.000	14	2	0	0	16	0	7
4.000	7	0	0	0	7	0	8
Total:	5,015	226	108	(12)	5,121	703	

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	4,306	116	2	7	0	122	4,553	1
0.750	134	21	0	0	0	17	172	2
1.000	70	121	4	10	0	14	219	3
1.250	0	4	0	0	0	0	4	4
1.500	2	64	0	3	0	3	72	5
2.000	0	52	0	19	0	7	78	6
3.000	0	5	0	2	0	9	16	7
4.000	1	3	0	3	0	0	7	8
Total:	4,513	386	6	44	0	172	5,121	

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	708	47			755	2
Total Fire Hydrants	708	47	0	0	755	
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:	688
Number of distribution system valves end of year:	984
Number of distribution valves operated during year:	463

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

In prior year return portion of JMA was reported in a/c 474. For current year included with a/c 471. Headnotes indicate it only needs to be coded to a/c 474 if water and sewer utility are combined.

Water Operation & Maintenance Expenses (Page W-05)

A/c 601 increase over prior year due to labor to put up new fence around well houses.

Water Utility Plant in Service (Page W-08)

A/C 325 TIF contributed booster station
A/C 342 TIF contributed reservoir

Accumulated Provision for Depreciation - Water (Page W-10)

No depreciation taken on a/c 328 because it is fully depreciated.
Only \$428 of depreciation on a/c 396 as this amount caused it to be fully depreciated.

Water Mains (Page W-17)

The main additions were financed as follows:
Utility financed 4,776.5ft
TIF financed 1,340 ft
Developer financed 14,231 ft

Water Services (Page W-18)

The new services added during the year were financed as follows:
5- customer contributed
211 - developer contributed
50- utility financed

Meters (Page W-19)

The adjustments were due to property record corrections.

Hydrants and Distribution System Valves (Page W-20)

Significant improvements were made in the number of valves operated during 1998. Though the number operated was not half, the utility will try to get back on their valve operation schedule in 1999.
