



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUKESHA WATER UTILITY

Principal Office: 115 DELAFIELD ST
WAUKESHA, WI 53188

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: WAUKESHA WATER UTILITY

Utility Address: 115 DELAFIELD ST
WAUKESHA, WI 53188

When was utility organized? 4/2/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR BRIAN S BARRETT

Title: GENERAL MANAGER

Office Address:

115 DELAFIELD ST.
WAUKESHA, WI 53188

Telephone: (414) 521 - 5272

Fax Number: (414) 521 - 5265

E-mail Address: waukwu@execpc.com

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 & CO

Title:

Office Address: VIRCHOW, KRAUSE & CO
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 8532

Fax Number: (608) 249 - 6622

E-mail Address:

Date of most recent audit report: 2/23/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR BRIAN S BARRETT

Title: GENERAL MANAGER

Office Address:

115 DELAFIELD ST
WAUKESHA, WI 53188-3615

Telephone: (414) 521 - 5272 EXT 520

Fax Number: (414) 521 - 5265

E-mail Address: waukwu.execpc.com

Name: MR DANIEL WARREN

Title: PRESIDENT

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name: MR MANNING KILTON

Title: SECRETARY

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: WAUKESHA WATER COMMISSION

Names of members of utility commission/committee:

- MR GERALD COURI, COMMISSIONER
 - MR MANNING KILTON, SECRETARY
 - MRS CAROL LOMBARDI, MAYOR
 - MR EMANUALE VITALE, ALDERMAN
 - MR DANIEL WARREN, PRESIDENT
-

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: SM&P UTILITY RESOURCES, INC.
16618 W ROGERS DR
NEW BERLIN, WI 53151

Contact Person: MR JAMES M WALLACE
Title: EXE. VICE-PRESIDENT
Telephone: (414) 827 - 3680
Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 4/8/1997 4/8/1999

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

Underground facilities locating service

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,565,965	5,381,687	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,789,568	2,723,308	2
Depreciation Expense (403)	835,393	755,355	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	852,848	855,753	5
Total Operating Expenses	4,477,809	4,334,416	
Net Operating Income	1,088,156	1,047,271	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,088,156	1,047,271	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(12,477)	(10,353)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	358,983	441,172	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	346,506	430,819	
Total Income	1,434,662	1,478,090	
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	1,434,662	1,478,090	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	386,559	407,468	14
Amortization of Debt Discount and Expense (428)	10,036	9,600	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	396,595	417,068	
Net Income	1,038,067	1,061,022	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,365,112	6,794,325	20
Balance Transferred from Income (433)	1,038,067	1,061,022	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(928,562)	490,235	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,331,741	7,365,112	

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 temporary cash investments	358,983	5
Total (Acct. 419):	358,983	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(928,562)	11
Total (Acct. 436)--Debit:	(928,562)	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,488				1,488	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	13,965				13,965	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	13,965	0	0	0	13,965	
Net income (or loss)	(12,477)	0	0	0	(12,477)	

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	5,565,965	0	0	0	5,565,965	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	943				943	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	5,565,022	0	0	0	5,565,022	

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	1,416,069	40,597	1,456,666	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	268,879	7,733	276,612	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	48,330	(48,330)	0	18
All other accounts			0	19
Total Payroll	1,733,278	0	1,733,278	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	42,495,762	38,703,345	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,846,477	10,049,121	2
Net Utility Plant	31,649,285	28,654,224	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	31,649,285	28,654,224	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	18,720	18,720	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	18,720	18,720	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	1,095,924	8
Special Funds (125-128)	6,198,623	7,922,795	9
Total Other Property and Investments	6,198,623	9,018,719	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	519,543	211,427	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	950	4,950	12
Temporary Cash Investments (136)	3,569	182,715	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,515,567	1,539,096	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	25,000	25,000	17
Receivables from Municipality (145)	68,509	17,705	18
Materials and Supplies (151-163)	279,060	239,770	19
Prepayments (165)	42,881	39,024	20
Interest and Dividends Receivable (171)	22,135	32,283	21
Accrued Utility Revenues (173)	594,796	594,796	22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	3,022,010	2,836,766	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	133,952	143,987	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	133,952	143,987	
Total Assets and Other Debits	41,003,870	40,653,696	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,607,563	1,600,513	26
Appropriated Earned Surplus (215)	5,525,673	6,454,246	27
Unappropriated Earned Surplus (216)	9,331,741	7,365,112	28
Total Proprietary Capital	16,464,977	15,419,871	
LONG-TERM DEBT			
Bonds (221-222)	7,585,000	8,145,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,585,000	8,145,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	320,144	504,981	33
Payables to Municipality (233)	1,439,086	940,514	34
Customer Deposits (235)	7,350	6,850	35
Taxes Accrued (236)	842,337	840,079	36
Interest Accrued (237)	92,432	98,041	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	1,046	175,436	40
Miscellaneous Current and Accrued Liabilities (242)	134,621		41
Total Current and Accrued Liabilities	2,837,016	2,565,901	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	947,047	947,188	43
Other Deferred Credits (253)	21,773	26,087	44
Total Deferred Credits	968,820	973,275	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0	1,095,924	47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	1,095,924	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	13,148,057	12,453,725	49
Total Liabilities and Other Credits	41,003,870	40,653,696	

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)	42,320,494	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)	16,025				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	159,243				7
Total Utility Plant	42,495,762	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	10,846,477	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	10,846,477	0	0	0	
Net Utility Plant	31,649,285	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	10,049,121				10,049,121	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	835,393				835,393	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	105,061				105,061	6
Accruals charged other						7
accounts (specify):						8
Clearing accounts	148,923				148,923	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	1,089,377	0	0	0	1,089,377	13
Debits during year						14
Book cost of plant retired	277,399				277,399	15
Cost of removal	14,622				14,622	16
Other debits (specify):						17
	0				0	18
Total debits	292,021	0	0	0	292,021	19
Balance End of Year	10,846,477	0	0	0	10,846,477	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):					
Non-utility property	18,720			18,720	2
Total Nonutility Property (121)	18,720	0	0	18,720	
Less accum. prov. depr. & amort. (122)	18,720			18,720	3
 Net Nonutility Property	 0	 0	 0	 0	

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

Particulars (a)	Amount (b)	
Balance first of year	25,000	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>25,000</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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	265,589	224,126
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)	13,471	15,644
Total Materials and Supplies	279,060	239,770

**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)				
Discount/unamortize of 1994E bonds	7,620	4282	64,520	1
Discount/unamortize of 1995D bonds	2,416	4283	69,432	2
Total			133,952	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	1,600,513	1
Changes during year (explain):		
TID	7,050	2
Balance end of year	<u><u>1,607,563</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)	
BOND ISSUE/1994E	01/01/1994	10/01/2006	7.81%	3,780,000	1
BOND ISSUE/1995D	12/01/1995	04/01/2012	5.65%	3,805,000	2
Total Bonds (Account 221):				7,585,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 7,585,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	840,079	1
Accruals:		
Charged water department expense	852,848	2
Charged electric department expense		3
Charged sewer department expense	39,325	4
Other (explain):		
Tax equivalent charged to clearing accounts	50,000	5
Total Accruals and other credits	942,173	
Taxes paid during year:		
County, state and local taxes	840,079	6
Social Security taxes	99,836	7
PSC Remainder Assessment	0	8
Other (explain):		
None	0	9
Total payments and other debits	939,915	
Balance end of year	842,337	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue Bonds - 1994E Issue	47,357	185,186	189,430	43,113	1
Revenue Bonds - 1995D Issue	50,684	201,373	202,738	49,319	2
Subtotal	98,041	386,559	392,168	92,432	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	98,041	386,559	392,168	92,432	

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	12,453,725	0	0	0	0	12,453,725	1
Add credits during year:							
For Services	387,252					387,252	2
For Mains	307,080					307,080	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	13,148,057	0	0	0	0	13,148,057	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
Debt payment account A/N 1250	166,106	3
Debt reserve account A/N 1251	600,000	4
Debt reserve account/1995D A/N 1253	240,000	5
Total (Acct. 125):	1,006,106	
Depreciation Fund (126):		
Improvement fund A/N 1261	3,849,170	6
Improvement account A/N 1262	(41,675)	7
Equipment replacement acct A/N 1265	334,463	8
Total (Acct. 126):	4,141,958	
Other Special Funds (128):		
Construction acct A/N 1280	1,032,917	9
Tax equivalent reserve acct A/N 1287	17,642	10
Total (Acct. 128):	1,050,559	
Interest Special Deposits (132):		
NONE	0	11
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,515,567	14
Electric	0	15
Sewer (Regulated)	0	16
Other (specify):		
NONE	0	17
Total (Acct. 142):	1,515,567	

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):	
Sewer (Non-regulated)	0 18
Merchandising, jobbing and contract work	0 19
Other (specify):	
NONE	0 20
Total (Acct. 143):	0
Receivables from Municipality (145):	
Accts on roll A/N 1451	63,962 21
Sewer billing fees A/N 1452	4,547 22
Total (Acct. 145):	68,509
Prepayments (165):	
Prepaid ins/liability & prop A/N 1650	14,503 23
Prepaid ins/misc A/N 1651	1,220 24
Prepaid ins/health A/N 1652	25,728 25
Prepaid ins/life A/N 1653	1,430 26
Total (Acct. 165):	42,881
Extraordinary Property Losses (182):	
NONE	0 27
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	0 28
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	0 29
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	0 30
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	0 31
Total (Acct. 186):	0
Payables to Municipality (233):	
Sewer user charges	1,439,086 32
Total (Acct. 233):	1,439,086
Other Deferred Credits (253):	
Other deferred credits A/N 2531	10,917 33
Deferred interest income A/N 2532	3,457 34

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Credits (253):	
Deferred interest income A/N 2533	7,399 35
Total (Acct. 253):	21,773

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	39,945,473	0	0	0	39,945,473	1
Materials and Supplies	244,857	0	0	0	244,857	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	10,447,799	0	0	0	10,447,799	4
Customer Advances for Construction	947,117				947,117	5
Contributions in Aid of Construction	12,800,891	0	0	0	12,800,891	6
Other (specify):						
NONE					0	7
Average Net Rate Base	15,994,523	0	0	0	15,994,523	
Net Operating Income	1,088,156	0	0	0	1,088,156	8
Net Operating Income as a percent of Average Net Rate Base						
	6.80%	N/A	N/A	N/A	6.80%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,604,038	1
Appropriated Earned Surplus	5,989,959	2
Unappropriated Earned Surplus	8,348,426	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	15,942,423	
Net Income		
Net Income	1,038,067	5
Percent Return on Proprietary Capital	6.51%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Added Morris Dr & Hunter Rd elevated water towers, and Southeast highline booster station. Rehabed Wolf Rd Well #10 and the pump. Added a surge pump at Tallgrass booster. Replaced Madison St booster #2. Renovation of HVAC and office area in the Administration building. Added three trucks, portable generator, and three transfer tanks/pumps. Continued expansion of the system using contractors to install mains and laterals in new developments.

Installed a new NT network. Replaced 14 desktop PC's and upgraded memory on another 14 PC's. Installed Microsoft Office on all PC's. Added a CIS server. Progress is continuing on our new CIS Information System.

2. Leaseholder changes.

One additional cellular lease was added.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

1. Deferred compensation was removed from our books.
2. Union contract between Local #3938 and the Utility expired Dec 31, 1998. Negotiations are progressing.
3. Gene Strizek, Administrative Services Manager, was hired in December, 1998.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

A/N 4190 General fund interest income: \$2,571 increase is the result of transfers from the improvement fund.

A/N 4192 Debt pymt interest income: \$7,467 decrease is from transfers to the general fund and equip replacement fund.

A/N 4193 Improvement fund interest income: \$19,859 decrease is the result of transfers to the general fund and equip replacement fund. Also, we experienced the expected construction drawdown in 1998.

A/N 4195 Equip replacement interest income: \$3,065.89 increase is from transfers from the improvement fund.

A/N 4197 Construction fund interest income: \$49,697 decrease is the result of transfers to the improvement fund.

A/N 2150 Appropriated earned surplus: decrease in special funds A/N 1250-1280 (\$899,025); decrease in bond principal & interest accrued (\$29,537).

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

A/N 4160: Income loss is the cost for replacement of property service laterals which was determined to be the Utility's responsibility.

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

A/N 1220 Book value of Lawndale, Caldwell/4th St standpipe. Removed from service in 1979.

Bonds (Accts. 221 and 222) (Page F-14)

A/N 2212 & 2213: includes current portion due.

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

Li7b A/N 1262: Adjustment of LGIP investments to market.

Li14b A/N 1421 & 1426: includes water & sewer.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 14, 1999

Mr. Brian S. Barrett, General Manager
City of Waukesha Water Utility
115 Delafield Street
Waukesha, WI 53188-3615

1998 Analytical Review DWCCA-6240-ELE

Dear Mr. Barrett:

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)	5,461,426	1
Total Sales of Water	5,461,426	
Other Operating Revenues		
Forfeited Discounts (470)	15,540	2
Miscellaneous Service Revenues (471)	(3,587)	3
Rents from Water Property (472)	20,809	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	71,777	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	104,539	
Total Operating Revenues	5,565,965	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	23,175	8
Pumping Expenses (620-633)	696,086	9
Water Treatment Expenses (640-652)	188,371	10
Transmission and Distribution Expenses (660-678)	605,342	11
Customer Accounts Expenses (901-905)	132,633	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	1,143,961	14
Total Operation and Maintenance Expenses	2,789,568	
Other Operating Expenses		
Depreciation Expense (403)	835,393	15
Amortization Expense (404-407)	0	16
Taxes (408)	852,848	17
Total Other Operating Expenses	1,688,241	
Total Operating Expenses	4,477,809	
NET OPERATING INCOME	1,088,156	

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	14,327	1,109,478	2,274,229	4
Commercial	1,891	837,823	1,197,994	5
Industrial	135	796,217	762,892	6
Total Metered Sales to General Customers (461)	16,353	2,743,518	4,235,115	
Private Fire Protection Service (462)	1		69,437	7
Public Fire Protection Service (463)	1		1,004,231	8
Other Sales to Public Authorities (464)	120	116,833	152,643	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	16,475	2,860,351	5,461,426	

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)	1,004,231	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	1,004,231	
Forfeited Discounts (470):		
Customer late payment charges	15,540	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	15,540	
Miscellaneous Service Revenues (471):		
Rust remover	(244)	7
Frozen meters	1	8
Hydrant damages	(3,344)	9
Total Miscellaneous Service Revenues (471)	(3,587)	
Rents from Water Property (472):		
Rental of space at Davidson watersphere, Evergreen & UWW reservoir	20,809	10
Total Rents from Water Property (472)	20,809	
Interdepartmental Rents (473):		
NONE	0	11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	12
Other (specify):		
Interest charges	2,248	13
Sewer billing reimbursement	69,529	14
Total Other Water Revenues (474)	71,777	
Amortization of Construction Grants (475):		
NONE	0	15
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)	4,882	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	4,161	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	14,132	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	23,175	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,105	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	509,659	17
Pumping Labor and Expenses (624)	25,060	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	82,036	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	10,017	22
Maintenance of Structures and Improvements (631)	17,671	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	42,538	25
Total Pumping Expenses	696,086	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,155	26
Chemicals (641)	80,902	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)	55,837	28
Miscellaneous Expenses (643)	7,546	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	14,650	31
Maintenance of Structures and Improvements (651)	2,252	32
Maintenance of Water Treatment Equipment (652)	22,029	33
Total Water Treatment Expenses	188,371	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	12,106	34
Storage Facilities Expenses (661)	22,040	35
Transmission and Distribution Lines Expenses (662)	146,826	36
Meter Expenses (663)	11,439	37
Customer Installations Expenses (664)	29,753	38
Miscellaneous Expenses (665)	50,330	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	14,462	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	9,934	43
Maintenance of Transmission and Distribution Mains (673)	102,977	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	88,918	46
Maintenance of Meters (676)	31,409	47
Maintenance of Hydrants (677)	75,314	48
Maintenance of Miscellaneous Plant (678)	9,834	49
Total Transmission and Distribution Expenses	605,342	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	5,267	50
Meter Reading Labor (902)	41,780	51
Customer Records and Collection Expenses (903)	66,776	52
Uncollectible Accounts (904)	944	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)	17,866	54
Total Customer Accounts Expenses	132,633	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	530,642	56
Office Supplies and Expenses (921)	77,154	57
Administrative Expenses Transferred--Credit (922)	180,136	58
Outside Services Employed (923)	192,104	59
Property Insurance (924)	5,485	60
Injuries and Damages (925)	44,738	61
Employee Pensions and Benefits (926)	385,814	62
Regulatory Commission Expenses (928)	6,816	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	12,264	65
Rents (931)	0	66
Maintenance of General Plant (932)	69,080	67
Total Administrative and General Expenses	1,143,961	
 Total Operation and Maintenance Expenses	 2,789,568	

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		840,079	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		39,325	2
Net property tax equivalent		800,754	
Social Security		99,836	3
PSC Remainder Assessment		0	4
Other (specify):			
Tax equivalent charged to clearing accts.		(50,000)	5
Adjust prop tax equiv included in sewer billing to 1994 rate per PSC		2,258	6
Total tax expense		852,848	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		2.810000				4
Local tax rate	mills		9.930000				5
School tax rate	mills		12.650000				6
Voc. school tax rate	mills		1.400000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.000000				10
Less: state credit	mills		2.190000				11
Net tax rate	mills		24.810000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.930000				14
Combined School Tax Rate	mills		14.050000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.980000				17
Total Tax Rate	mills		27.000000				18
Ratio of Local and School Tax to Total	dec.		0.888148				19
Total tax net of state credit	mills		24.810000				20
Net Local and School Tax Rate	mills		22.034956				21
Utility Plant, Jan. 1	\$	38,703,345	38,703,345				22
Materials & Supplies	\$	239,770	239,770				23
Subtotal	\$	38,943,115	38,943,115				24
Less: Plant Outside Limits	\$	1,639,775	1,639,775				25
Taxable Assets	\$	37,303,340	37,303,340				26
Assessment Ratio	dec.		0.962838				27
Assessed Value	\$	35,917,073	35,917,073				28
Net Local & School Rate	mills		22.034956				29
Tax Equiv. Computed for Current Year	\$	791,431	791,431				30
Tax Equivalent per 1994 PSC Report	\$	840,079					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	840,079					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)	64,444		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)	774,889		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	147,399		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	986,732	0	
PUMPING PLANT			
Land and Land Rights (320)	118,388	62,597	12
Structures and Improvements (321)	990,835	369,330	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,127,604	289,918	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	3,236,827	721,845	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	55,596		22
Water Treatment Equipment (332)	131,610	11,686	23
Total Water Treatment Plant	187,206	11,686	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,696	10,503	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)			64,444	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)			774,889	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			147,399	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	986,732	
PUMPING PLANT				
Land and Land Rights (320)			180,985	12
Structures and Improvements (321)			1,360,165	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	87,726		2,329,796	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	87,726	0	3,870,946	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			55,596	22
Water Treatment Equipment (332)	10,905		132,391	23
Total Water Treatment Plant	10,905	0	187,987	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			24,199	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)	2,412,527	943,812	26
Transmission and Distribution Mains (343)	16,505,668	1,669,194	27
Fire Mains (344)	0		28
Services (345)	5,502,302	452,374	29
Meters (346)	3,279,184	156,663	30
Hydrants (348)	2,160,783	75,948	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	29,874,160	3,308,494	
GENERAL PLANT			
Land and Land Rights (389)	68,390		33
Structures and Improvements (390)	831,854	400,334	34
Office Furniture and Equipment (391)	106,253	12,926	35
Computer Equipment (391.1)	746,283	339,580	36
Transportation Equipment (392)	466,166	113,848	37
Stores Equipment (393)	7,025		38
Tools, Shop and Garage Equipment (394)	171,177	59,388	39
Laboratory Equipment (395)	5,842		40
Power Operated Equipment (396)	480,367	7,000	41
Communication Equipment (397)	102,324	52,339	42
SCADA Equipment (397.1)	298,335		43
Miscellaneous Equipment (398)	1,512		44
Other Tangible Property (399)	0		45
Total General Plant	3,285,528	985,415	
Total utility plant in service directly assignable	37,570,453	5,027,440	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	37,570,453	5,027,440	

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)			3,356,339 26
Transmission and Distribution Mains (343)	6,739		18,168,123 27
Fire Mains (344)			0 28
Services (345)	859		5,953,817 29
Meters (346)			3,435,847 30
Hydrants (348)	2,493		2,234,238 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,091	0	33,172,563
GENERAL PLANT			
Land and Land Rights (389)			68,390 33
Structures and Improvements (390)	107,131		1,125,057 34
Office Furniture and Equipment (391)			119,179 35
Computer Equipment (391.1)			1,085,863 36
Transportation Equipment (392)	19,373		560,641 37
Stores Equipment (393)			7,025 38
Tools, Shop and Garage Equipment (394)	8,173		222,392 39
Laboratory Equipment (395)			5,842 40
Power Operated Equipment (396)	16,120		471,247 41
Communication Equipment (397)	17,880		136,783 42
SCADA Equipment (397.1)			298,335 43
Miscellaneous Equipment (398)			1,512 44
Other Tangible Property (399)			0 45
Total General Plant	168,677	0	4,102,266
Total utility plant in service directly assignable	277,399	0	42,320,494
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	277,399	0	42,320,494

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)	597,813	2.75%	21,309	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	26,410	1.00%	1,474	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	624,223		22,783	
PUMPING PLANT				
Structures and Improvements (321)	403,761	2.50%	29,388	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,146,036	5.24%	116,871	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	1,549,797		146,259	
WATER TREATMENT PLANT				
Structures and Improvements (331)	31,842	3.55%	1,973	16
Water Treatment Equipment (332)	71,940	6.67%	9,326	17
Total Water Treatment Plant	103,782		11,299	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	896,765	1.69%	48,747	19
Transmission and Distribution Mains (343)	2,322,776	0.92%	190,799	20
Fire Mains (344)	0			21
Services (345)	1,166,845	1.75%	101,270	22
Meters (346)	1,192,325	4.00%	210,590	23
Hydrants (348)	428,731	1.69%	37,137	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	6,007,442		588,543	

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					619,122	4
315					0	5
316					27,884	6
317					0	7
	0	0	0	0	647,006	
321					433,149	8
322					0	9
323					0	10
324					0	11
325	87,726				1,175,181	12
326					0	13
327					0	14
328					0	15
	87,726	0	0	0	1,608,330	
331					33,815	16
332	10,905				70,361	17
	10,905	0	0	0	104,176	
341					0	18
342					945,512	19
343	6,739	9,986			2,496,850	20
344					0	21
345	859	4,374			1,262,882	22
346					1,402,915	23
348	2,493	262			463,113	24
349					0	25
	10,091	14,622	0	0	6,571,272	

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)	338,041	2.50%	24,461	26
Office Furniture and Equipment (391)	79,184	2.14%	8,053	27
Computer Equipment (391.1)	452,176	0.00%	112,986	28
Transportation Equipment (392)	251,541	0.00%	61,035	29
Stores Equipment (393)	4,339	16.67%	234	30
Tools, Shop and Garage Equipment (394)	148,254	7.69%	15,132	31
Laboratory Equipment (395)	3,413	6.67%	389	32
Power Operated Equipment (396)	394,401		60,924	33
Communication Equipment (397)	91,250	16.67%	37,178	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	1,278	6.67%	101	36
Other Tangible Property (399)	0			37
Total General Plant	<u>1,763,877</u>		<u>320,493</u>	
Total accum. prov. directly assignable	<u>10,049,121</u>		<u>1,089,377</u>	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>10,049,121</u></u>		 <u><u>1,089,377</u></u>	

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	107,131				255,371	26
391					87,237	27
391.1					565,162	28
392	19,373				293,203	29
393					4,573	30
394	8,173				155,213	31
395					3,802	32
396	16,120				439,205	33
397	17,880				110,548	34
397.1					0	35
398					1,379	36
399					0	37
	168,677	0	0	0	1,915,693	
	277,399	14,622	0	0	10,846,477	
					0	38
	277,399	14,622	0	0	10,846,477	

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			236,253	236,253	1
February			211,305	211,305	2
March			233,896	233,896	3
April			237,334	237,334	4
May			266,056	266,056	5
June			265,628	265,628	6
July			308,115	308,115	7
August			274,799	274,799	8
September			260,526	260,526	9
October			238,945	238,945	10
November			217,911	217,911	11
December			223,772	223,772	12
Total for year	0	0	2,974,540	2,974,540	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				2,974,540	16
Less: Water sold				2,860,351	17
Losses and unaccounted for				114,189	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				12,785,000	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
Hot weather, yard sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				5,497,000	24
Date of minimum: 3/8/1998					25
Total KWH used for pumping for the year				9,477,241	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)	
#1 NORTH STREET	BH427	1,907	12	971,654	Yes	1
#2 BAXTER ST	BH428	1,835	14	1,124,640	Yes	2
#3 MORELAND	BH429	1,995	14	0	No	3
#4 NEWHALL	BH4303	1,995	12	0	No	4
# 5 EAST AVE	BH431	2,120	19	920,635	Yes	5
#6 SUNSET DR	BH432	2,075	20	2,835,850	Yes	6
#7 MERRILL	BH433	1,650	20	1,609,459	Yes	7
#8 SAYLESVILLE RD	BH434	2,024	20	2,407,680	Yes	8
#9 CRESTWOOD	BH435	2,266	20	2,903,458	Yes	9
#10 WOLF RD	BH436	2,145	28	3,653,280	Yes	10

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	#10	#1A	#1B	1
Location	1905 WOLF RD	126 E NORTH ST	126 E NORTH ST	2
Purpose	P	P	B	3
Destination	R	R	D	4
Pump Manufacturer	BYRON JACKSON	PEERLESS	LAYNE/BOWLER	5
Year Installed	1997	1997	1996	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,537	675	1,000	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	GE	US	9 10
Year Installed	1997	1981	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	700	150	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2A	#2B	#3A	14
Location	1032 BAXTER ST	1032 BAXTER	1413 S MORELAND	15
Purpose	P	B	P	16
Destination	R	D	R	17
Pump Manufacturer	BYRON JACKSON	PEERLESS	PEERLESS	18
Year Installed	1993	1998	1975	19
Type	SUBMERSIBLE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	781	800	0	21
Pump Motor or Standby Engine Mfr	BYRON JACKSON	US	GE	22 23
Year Installed	1993	1998	1975	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	75	150	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	#3B	#4A	#4B	1
Location	1413 S MORELAND	445 W NEWHALL AVE	445 W NEWHALL	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	PEERLESS	AMERICAN	5
Year Installed	1957	1973	1945	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	HOWELL	GE	GE	9 10
Year Installed	1957	1945	1945	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	150	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5A	#5B	#5C	14
Location	1430 S EAST AVE	1430 S EAST AVE	1430 S EAST AVE	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	PEERLESS	ITT-AL	18
Year Installed	1991	1956	1996	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	639	1,200	800	21
Pump Motor or Standby Engine Mfr	GE	GE	MARATHON	22 23
Year Installed	1991	1956	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	75	40	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	#6A	#6B	#6C	1
Location	2320 W SUNSET DR	2320 W SUNSET DR	2320 W SUNSET DR	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	BYRON JACKSON	AC	AURORA	5
Year Installed	1997	1985	1997	6
Type	SUBMERSIBLE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,969	2,000	1,800	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	MARATHON	MARATHON	9 10
Year Installed	1997	1996	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	400	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8A	#8B	14
Location	S31 W27521 W SUNSET DR	3103 SAYLESVILLE RD	3103 SAYLESVILLE RD	15
Purpose	P	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	PEERLESS	AC	18
Year Installed	1996	1995	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,118	1,672	1,550	21
Pump Motor or Standby Engine Mfr	IDEAL	IDEAL	TOSHIBA	22 23
Year Installed	1996	1995	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	350	450	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	#8C	#9A	#9B	1
Location	3103 SAYLESVILLE RD	513 CRESTWOOD DR	513 CRESTWOOD DR	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AC	LAYNE/BOWLER	AURORA	5
Year Installed	1996	1994	1993	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1,800	2,016	2,200	8
Pump Motor or Standby Engine Mfr	MARATHON	IDEAL	MARATHON	9
Year Installed	1996	1974	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	500	125	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9C	AIRPORT BOOSTER-A	AIRPORT BOOSTER-B	14
Location	513 CRESTWOOD DR	200 W MORELAND	200 W MORELAND BLVD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	AURORA	AURORA	18
Year Installed	1982	1989	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,400	1,900	800	21
Pump Motor or Standby Engine Mfr	MARATHON	US	US	22
Year Installed	1993	1989	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	75	25	25
				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	HIGHLINE BOOSTER -A	HIGHLINE BOOSTER-B	HIGHLINE BOOSTER-C	1
Location	1504 E SUNSET DR	1504 E SUNSET DR	1504 E SUNSET DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1998	1998	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1998	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HILLCREST BOOSTER-A	HILLCREST BOOSTER-B	HILLCREST BOOSTER-C	14
Location	1752 E MAIN	1752 E MAIN ST	1752 E MAIN ST	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)	250	250	2,000	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	23
Year Installed	1996	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	15	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	HILLCREST BOOSTER-D	MADISON BOOSTER-A	MADISON BOOSTER-B	1
Location	1752 E MAIN ST	1150 MAIDSON ST	1150 MADISON	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	BERKLEY	PEERLESS	AURORA	5
Year Installed	1996	1962	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	60	1,600	1,200	8
Pump Motor or Standby Engine Mfr	US	GE	MARATHON	9
Year Installed	1996	1967	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	75	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SOUTHEAST BOOSTER	STARDUST BOOSTER-A	STARDUST BOOSTER-B	14
Location	1430 S EAST AVE	1855 STARDUST	1855 STARDUST	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AC	AURORA	AURORA	18
Year Installed	1983	1992	1976	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	900	500	1,000	21
Pump Motor or Standby Engine Mfr	US	MARATHON	MARATHON	22
Year Installed	1983	1992	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	40	10	30	25

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	TALLGRASS BOOSTER	WOODRIDGE BOOSTER-A	WOODRIDGE BOOSTER-B	1
Location	1020 N UNIVERSITY DR	2025 WOODRIDGE	2025 WOODRIDGE	2
Purpose		B	B	3
Destination		D	D	4
Pump Manufacturer	AURORA	PEERLESS	AURORA	5
Year Installed	1996	1977	1977	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	130	250	800	8
Pump Motor or Standby Engine Mfr	MARATHON	GE	GE	10
Year Installed	1996	1977	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	10	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WOODRIDGE BOOSTER-C			14
Location	2025 WOODRIDGE			15
Purpose		B		16
Destination		D		17
Pump Manufacturer	AURORA			18
Year Installed	1980			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	1,800			21
Pump Motor or Standby Engine Mfr	MARATHON			23
Year Installed	1980			24
Type	ELECTRIC			25
Horsepower	60			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	1914	1932	1932	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	300,000	222,000	147,000	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.)	1.0282	1.1909	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	#6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1948	1956	1960	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	222,000	2,000,000	2,000,000	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	1.0354	2.1936	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	#8	#9	EVERGREEN TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1970	1958	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	108	6
Total capacity in gallons	2,000,000	1,500,000	250,000	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.)	2.3242	2.9578	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	HILLCREST	HUNTER TOWER	MORRIS TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1978	1998	1998	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	123	263	180	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons	5,000,000	400,000	1,000,000	11
Total capacity in gallons				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Disinfection, type of equipment (gas, liquid, powder, other)				15
Points of application (wellhouse, central facilities, booster station, other)				16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)				18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				22
Is a corrosion control chemical used (yes, no)?				23
Is a corrosion control chemical used (yes, no)?				24
Is water fluoridated (yes, no)?				25
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NE AREA/DAVIDSON	NW AREA/UJW	SE AREA/DOWNING	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	ET	3
Year constructed	1968	1991	1958	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	163	108	6
Total capacity in gallons	250,000	1,250,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.250	552	0	0	0	552	1	
M	D	2.000	1,461	0	0	0	1,461	2	
M	D	4.000	5,072	0	473	0	4,599	3	
M	D	6.000	427,983	0	3,444	(442)	424,097	4	
M	D	8.000	590,266	4,275	800	(3,924)	589,817	5	
P	D	8.000	403	4,784	0	0	5,187	6	
M	D	10.000	7,800	0	0	0	7,800	7	
M	T	12.000	233,076	2,690	0	(385)	235,381	8	
P	D	12.000	0	664			664	9	
M	T	16.000	80,660	6,433	0	0	87,093	10	
M	T	20.000	38,416	6,347	0	0	44,763	11	
M	T	24.000	3,197	0	0	0	3,197	12	
Total Within Municipality			1,388,886	25,193	4,717	(4,751)	1,404,611		
Total Utility			1,388,886	25,193	4,717	(4,751)	1,404,611		

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	0.500	7	0	0	0	7		1
M	0.750	2,390	0	22	0	2,368		2
P	1.000	88	0	0	0	88		3
M	1.000	12,144	347	4	0	12,487		4
M	1.250	972	97	0	0	1,069		5
P	1.250	59	0	0	0	59		6
M	1.500	386	39	0	0	425		7
M	2.000	382	5	0	0	387		8
M	3.000	8	0	0	0	8		9
M	4.000	153	1	0	0	154		10
M	6.000	90	12	0	0	102		11
M	8.000	75	5	0	0	80		12
M	12.000	2	0	0	0	2		13
Total Utility		16,756	506	26	0	17,236	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	13,444	375	0	0	13,819	349	1
0.750	1,626	15	0	0	1,641	35	2
1.000	817	20	0	2	839	21	3
1.500	298	20	0	0	318	51	4
2.000	300	15	0	(2)	313	49	5
3.000	39	0	0	0	39	22	6
4.000	17	0	0	0	17	14	7
6.000	11	0	0	0	11	11	8
Total:	16,552	445	0	0	16,997	552	

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	13,036	420	35	16	0	312	13,819	1
0.750	1,256	293	12	1	0	79	1,641	2
1.000	52	701	29	28	0	29	839	3
1.500	0	275	11	14	0	18	318	4
2.000	0	208	32	50	0	23	313	5
3.000	0	16	3	5	0	15	39	6
4.000	0	5	6	4	0	2	17	7
6.000	0	2	7	2	0	0	11	8
Total:	14,344	1,920	135	120	0	478	16,997	

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	2,578	37	2		2,613	2
Total Fire Hydrants	2,578	37	2	0	2,613	
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:	1,425
Number of distribution system valves end of year:	5,036
Number of distribution valves operated during year:	938

WATER OPERATING SECTION FOOTNOTES

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

A/N 4630 Public fire protection: \$29,484.00 increase. The City of Waukesha is experiencing rapid growth along with an increase in property values.

A/N 4742 Rents from Utility property: \$7,876.00 decrease in revenue resulted from an agreement with Waukesha County. 40% of monies received is forwarded to the County.

A/N 4740 Other water revenues: \$15,956.00 increase. The City's rapid growth means more meters. The depreciation expense is higher along with labor and maint. costs.

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/N 6030 Source/misc operating exp: \$62,603.76 decrease, 100.0%. This was for a deferred preliminary survey account in prior years. It was fully amortized in 1997.

A/N 6140 Maint of wells & springs: \$13,500.00 increase, 100.0%. Well maint performed by Layne Northwest on Wolf Rd Well #10. These expenses are not incurred every year. There were none in 1997.

A/N 6145 Well abandonment/cross connection: \$41,092.68 decrease, 98.5%. No major well abandonment projects were performed in 1998.

A/N 6260 Pumping operating/misc exp: \$27,880.69 increase, 55.1%. The actual expense was close to the 1998 budget. This account includes lawn cutting, snow plowing, and natural gas charges at all pumping stations. The amount budgeted for 1999 is approximately the same as 1998. The 1996 amount was \$79,777.25 vs. \$78,463.43 in 1998.

A/N 6310 Pumping structure maint: \$14,533.04 decrease, 45.1%. The expense in 1997 was higher than normal due to completing neglected maint. The 1998 expense is more within the normal range.

A/N 6330 Pumping equip maint: \$23,271.44 decrease, 35.4%. 1998 routine maint expense was lower than normal and the year's major maint jobs were capitalized.

A/N 6412 Chemicals/sodium silicate: \$20,432.39 increase, 52.4%. New standards were adopted in 1998 requiring an increase in the amount of sodium silicate used in the treatment of our water.

A/N 6610 Distribution/misc storage facilities: \$15,824.97 decrease, 41.8%. Even though this account decreased from 1997, it was still over budget for 1998. Only one tank was scheduled for cleaning and inspection.

A/N 6620 Distribution/lines exp: \$30,553.58 increase, 26.3%. This account includes the cost for our water main flushing program and locating of underground utilities. The latter was subcontracted in 1998 resulting in higher costs. Still, this account was under budget for the year.

A/N 6640 Distribution/customer installation: \$18,869.35 decrease, 38.8%. The decrease in expense is attributable to the reduction in the amount of customer construction and installations that we are doing.

A/N 6730 Distribution/maint mains: \$28,671.40 increase, 38.6%. The valve survey program was given priority in 1998 in an attempt to comply with PSC requirements. However, the overall expense was under budget by more than \$40,000.

A/N 6751 Distribution/maint property laterals: \$29,386.80 increase, 91.9%. A few large main replacement jobs required replacing lateral and tying them into the new mains. Most customers were upgraded from iron to large capacity copper laterals. The expense was at the budgeted level for 1998.

A/N 6770 Distribution/maint hydrants: \$36,197.27 increase, 92.5%. Similar

WATER OPERATING SECTION FOOTNOTES

to the valve survey, we put an emphasis on completing the hydrant survey project per PSC instructions. The expense was just slightly over the budgeted level for 1998.

A/N 9040 Uncollectible accounts: \$14,949.71 decrease 94.1%. The number of uncollectible accounts in 1998 was two compared to a large number of accounts that were reserved in 1997.

A/N 9230 Outside services/other: \$26,064.92 increase, 25.0%. Increase is due to an increasing number of meetings with radium consultants. Additional support was requested of Virchow Krause in the absence of an Administrative Services Manager.

A/N 9236 Outside services/admin: \$17,361.00 increase, 100.0%. This account was also used to record the additional support requested of Virchow Krause in the absence of an Administrative Services Manager.

A/N 9250 Injury & damage ins: \$15,547.16 increase, 57.5%. The dividend refunds from the League of Municipalities were smaller than those in 1997. Also, the credit from the construction labor rate was less due to the decrease in customer installations performed by Utility employees.

A/N 9320 Maint/general plant: \$33,457.25 decrease, 32.6%. An invoice from the City of Waukesha was accrued at the end of 1997 which included a \$35,000.00 item that was expensed. It was determined in 1998 that this item should have been capitalized. The result was a credit to expense in 1998 for that amount.

Taxes (Acct. 408 - Water) (Page W-06)

PSC remainder assessment was recorded in A/N 9280-200.

Water Utility Plant in Service (Page W-08)

Copy 1 of Page W-8: Ln 13c-Engineering, construction & SCADA for SE booster station \$364,064, East Ave door replacement \$5,244; Ln 17c-Tallgrass booster surge pump \$2,011, Wolf Rd Well #10 rehab \$234,877, Madison St booster #2 replacement \$16,784, SE booster station pump equipment \$25,528, Baxter booster replacement \$10,717; Ln 26c-Engineering, construction & SCADA for SE elevated tank \$934,811.

Copy 2 of Page W-8: Ln 34c-Administration Bldg HVAC renovation \$253,388, Conversion of North St booster \$122,699, North St fuel tank removal \$23,961; Ln36c-Customer Information System \$205,887, Network administration \$39,797, Software \$63,272; Ln37c-3/4 ton pickup truck \$21,681, 1/4 ton pickup truck \$14,454, Tandem dump truck \$75,228, Transfer tanks/pump (3) \$2,485.

Copy 2 of Page W-9: Ln34e-Administration Bldg HVAC renovation \$107,131.

WATER OPERATING SECTION FOOTNOTES

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

Sub-accounts:

- 332.0 Water treatment equipment-chlorine
 - 332.1 Water treatment equipment-fluoride
 - 332.2 Water treatment equipment-silicate
 - 397.0 Communication equipment
 - 397.1 Billing computer
 - 397.2 Scada system
 - 397.3 Micro computers-network
-

Pumping & Power Equipment (Page W-15)

- Copy 1 Unit F #3A, out of service
 - Copy 2 Unit A #3B, out of service
 - Copy 2 Unit B #4A, out of service
 - Copy 2 Unit C #4B, out of service
-

Reservoirs, Standpipes & Water Treatment (Page W-16)

- Copy 5 Unit C S/E Area/Downing - out of service
-

Water Mains (Page W-17)

The breakdown of mains by size and kind of pipe for inside and outside the city is not readily available. We will submit a revised page when our records are updated. Adjustment has been made to eliminate duplicate entries made in 1995 and 1996 for developer installed mains.

Water Services (Page W-18)

Column d: Services are directly billed after completion to property owners on the basis of the prior year's average cost of 1" copper service. 395 are developer installed services - estimated cost.

Hydrants and Distribution System Valves (Page W-20)

1998 was a busy year for our distribution dept. Testing is to be completed in 1999.
