



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUSAU WATER WORKS

Principal Office: 407 GRANT STREET
WAUSAU, WI 54403-4783

For the Year Ended: DECEMBER 31, 1998

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUSAU WATER WORKS

Utility Address: 407 GRANT STREET
WAUSAU, WI 54403-4783

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DEBRA J GEIER
Title: OFFICE SUPERVISOR

Office Address:
407 GRANT STREET
WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6533

Fax Number: (715) 261 - 4133

E-mail Address: utlstaff@ci.wausau.wi.us

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: CLIFTON GUNDERSON & CO
Title:

Office Address: CLIFTON GUNDERSON & CO
P.O. BOX 106
STEVENS POINT, WI 54484

Telephone: (715) 344 - 8544

Fax Number: (715) 344 - 4984

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: 01/01/1998-12/31/1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH L GEHIN

Title: UTILITIES DIRECTOR

Office Address:

407 GRANT ST
WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6534

Fax Number: (715) 261 - 4133

E-mail Address: utlstaff@ci.wausau.wi.us

Name of utility commission/committee: Wausau Water Works Commission

Names of members of utility commission/committee:

- MS LINDA LAWRENCE, PRESIDENT
 - MR ROGER OTTO, COMMISSIONER
 - MR LAWRENCE S REBMAN, COMMISSIONER
 - MR ELROY SELLIN, SECRETARY
 - MR KONRAD TUCHSCHERER, COMMISSIONER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,119,851	3,062,400	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,519,211	1,491,096	2
Depreciation Expense (403)	406,717	399,432	3
Amortization Expense (404-407)	0	18,779	4
Taxes (408)	583,671	582,584	5
Total Operating Expenses	2,509,599	2,491,891	
Net Operating Income	610,252	570,509	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	610,252	570,509	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(639)	(486)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	86,195	99,323	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	85,556	98,837	
Total Income	695,808	669,346	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	695,808	669,346	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	194,165	214,620	14
Amortization of Debt Discount and Expense (428)	8,323	8,323	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	202,488	222,943	
Net Income	493,320	446,403	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,480,962	6,032,809	20
Balance Transferred from Income (433)	493,320	446,403	21
Miscellaneous Credits to Surplus (434)	0	1,750	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,974,282	6,480,962	

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):		
PRIVATE WELL PERMITS	455	3
EXPENSES ATTRIBUTABLE TO PRIVATE WELL PERMITS	(1,094)	4
Total (Acct. 417):	(639)	
Nonoperating Rental Income (418):		
NONE		5
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SINKING FUNDS	48,773	6
INTEREST ON DEPRECIATION FUNDS	21,116	7
INTEREST ON SPECIAL ASSESSMENTS	16,306	8
Total (Acct. 419):	86,195	
Miscellaneous Nonoperating Income (421):		
NONE		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
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):					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	3,119,851	0	0	0	3,119,851	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	3,119,851	0	0	0	3,119,851	

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	491,354	7,048	498,402	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	119,892		119,892	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,255		7,255	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	7,048	(7,048)	0	18
All other accounts			0	19
Total Payroll	625,549	0	625,549	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	24,792,258	24,124,578	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,329,152	5,892,382	2
Net Utility Plant	18,463,106	18,232,196	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	18,463,106	18,232,196	
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)	0	358,506	8
Special Funds (125-128)	1,860,317	1,722,131	9
Total Other Property and Investments	1,860,317	2,080,637	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,503,803	1,261,626	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	253,156	226,059	15
Other Accounts Receivable (143)	12,470	10,638	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	114,663	0	18
Materials and Supplies (151-163)	49,236	50,148	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	5,490	34,625	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,938,918	1,583,196	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,768	56,091	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	47,768	56,091	
Total Assets and Other Debits	22,310,109	21,952,120	

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)	455,575	455,575	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,974,282	6,480,962	28
Total Proprietary Capital	7,429,857	6,936,537	
LONG-TERM DEBT			
Bonds (221-222)	3,114,427	3,499,628	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,114,427	3,499,628	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	70,570	98,680	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	56,168	62,503	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	133,386	180,489	41
Total Current and Accrued Liabilities	260,124	341,672	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	11,505,701	11,174,283	49
Total Liabilities and Other Credits	22,310,109	21,952,120	

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)	24,451,964	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)	10,003				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	330,291				7
Total Utility Plant	24,792,258	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,329,152	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	6,329,152	0	0	0	
Net Utility Plant	18,463,106	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	5,892,382				5,892,382	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	406,717				406,717	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	36,152				36,152	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
TRANS/POWER OP EQUIPMENT	13,656				13,656	12
Total credits	456,525	0	0	0	456,525	13
Debits during year						14
Book cost of plant retired	19,755				19,755	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	19,755	0	0	0	19,755	19
Balance End of Year	6,329,152	0	0	0	6,329,152	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):	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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	49,236	50,148 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	49,236	50,148

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1984 PROMISORRY NOTE	3,771	428	15,085	1
1992 GO BOND	2,453	428	15,533	2
1993 GO BOND	549	428	1,645	3
1994 GO BOND	1,550	428	15,505	4
Total			47,768	
Unamortized premium on debt (251)				
NONE	0	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	455,575	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>455,575</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)	
1990 GO BOND	07/01/1984	10/01/2003	6.55%	1,050,000	1
1992 GO Bond	04/15/1992	08/01/2005	5.51%	1,219,865	2
1993 GO Bond	04/01/1993	10/01/2001	4.00%	15,085	3
1994 GO Bond	04/01/1994	10/01/2008	4.55%	829,477	4
Total Bonds (Account 221):				3,114,427	
Total Reacquired Bonds (Account 222)				0	5
Net amount of bonds outstanding December 31:				3,114,427	

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	0	1
Accruals:		
Charged water department expense	583,671	2
Charged electric department expense		3
Charged sewer department expense	15,099	4
Other (explain):		
NONE		5
Total Accruals and other credits	598,770	
Taxes paid during year:		
County, state and local taxes	545,935	6
Social Security taxes	48,981	7
PSC Remainder Assessment	3,854	8
Other (explain):		
NONE		9
Total payments and other debits	598,770	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 GO BOND	30,948	71,865	74,277	28,536	1
1990 GO BOND	20,325	78,710	81,301	17,734	2
1993 GO BOND	835	2,685	3,341	179	3
1994 GO BOND	10,395	40,905	41,581	9,719	4
Subtotal	62,503	194,165	200,500	56,168	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	62,503	194,165	200,500	56,168	

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	11,174,283	0	0	0	0	11,174,283	1
Add credits during year:							
For Services	25,804					25,804	2
For Mains	276,491					276,491	3
Other (specify):							
Booster Stations	13,874					13,874	4
Hydrants	15,249					15,249	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	11,505,701	0	0	0	0	11,505,701	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
1984/85/90A GO BOND	1,103,243	3
Total (Acct. 125):	1,103,243	
Depreciation Fund (126):		
1984/85/90A GO BOND	741,070	4
Total (Acct. 126):	741,070	
Other Special Funds (128):		
CONSTRUCTION FUND 92 BI	16,004	5
Total (Acct. 128):	16,004	
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	253,156	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	253,156	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
CUSTOMER CHARGES FOR LATERALS, TURN ONS, CONSTRUCTION MTRS, MISC`	12,470	15
Total (Acct. 143):	12,470	

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):		
REIMBURSEMENT DUE FOR INDUSTRIAL PARK EXTENSION	114,663	16
Total (Acct. 145):	114,663	
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):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	24,214,384	0	0	0	24,214,384	1
Materials and Supplies	49,692	0	0	0	49,692	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	6,110,767	0	0	0	6,110,767	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	11,339,992	0	0	0	11,339,992	6
Other (specify):					0	7
Average Net Rate Base	6,813,317	0	0	0	6,813,317	
Net Operating Income	610,252	0	0	0	610,252	8
Net Operating Income as a percent of Average Net Rate Base	8.96%	N/A	N/A	N/A	8.96%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	455,575	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,727,622	3
Other (Specify):		4
Total Average Proprietary Capital	7,183,197	
Net Income		
Net Income	493,320	5
Percent Return on Proprietary Capital	6.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

BALANCE OF OTHER INVESTMENTS CHANGE DUE TO PAYMENT IN FULL BY GREENWOOD HILLS FOR MAIN EXTENSIONS FROM 1997.

DECREASE IN INTEREST AND DIVIDENDS RECEIVABLE ALSO DUE TO PAYMENT IN FULL BY GREENWOOD HILLS.

Identification and Ownership - Contract Operations (Page iv)

EXACT ORGANIZATIONAL DATE UNKNOWN. RECORDS IMCOMPLETE BACK TO 1885.

Identification and Ownership (Page iv)

Page iv

Date of most recent audit report - Wausau Water Works will be audited by the firm of Clifton Gunderson in April, 1999

May 14, 1999

Ms. Debra J. Geier, Office Supervisor
Wausau Water Utility
407 Grant Street
Wausau, WI 54403-4783

1998 Analytical Review DWCCA-6300-ELE

Dear Ms. Geier:

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)	3,013,899	1
Total Sales of Water	3,013,899	
Other Operating Revenues		
Forfeited Discounts (470)	31,496	2
Miscellaneous Service Revenues (471)	25,753	3
Rents from Water Property (472)	11,781	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	36,922	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	105,952	
Total Operating Revenues	3,119,851	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	247,296	9
Water Treatment Expenses (640-652)	306,198	10
Transmission and Distribution Expenses (660-678)	400,373	11
Customer Accounts Expenses (901-905)	109,643	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	455,701	14
Total Operation and Maintenance Expenses	1,519,211	
Other Operating Expenses		
Depreciation Expense (403)	406,717	15
Amortization Expense (404-407)		16
Taxes (408)	583,671	17
Total Other Operating Expenses	990,388	
Total Operating Expenses	2,509,599	
NET OPERATING INCOME	610,252	

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	12,543	694,186	1,529,927	4
Commercial	1,309	374,392	563,860	5
Industrial	88	266,836	253,749	6
Total Metered Sales to General Customers (461)	13,940	1,335,414	2,347,536	
Private Fire Protection Service (462)	138		42,559	7
Public Fire Protection Service (463)	1		486,531	8
Other Sales to Public Authorities (464)	94	108,349	137,273	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	14,173	1,443,763	3,013,899	

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)	486,531	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)	486,531	
Forfeited Discounts (470):		
Customer late payment charges	31,496	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	31,496	
Miscellaneous Service Revenues (471):		
TURN ON CHARGES	4,507	7
GROUNDWATER RECOVERY	21,246	8
Total Miscellaneous Service Revenues (471)	25,753	
Rents from Water Property (472):		
RENTAL ON WATER TOWERS/RESERVOIRS FOR ANTENNA PLACEMENT	11,781	9
Total Rents from Water Property (472)	11,781	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	34,596	11
Other (specify):		
SALE OF SCRAP	2,326	12
Total Other Water Revenues (474)	36,922	
Amortization of Construction Grants (475):		
NONE		13
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)		1
Operation Labor and Expenses (601)		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)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	25,061	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	143,376	17
Pumping Labor and Expenses (624)	31,679	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	30,088	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	8,662	23
Maintenance of Power Production Equipment (632)	3,312	24
Maintenance of Pumping Equipment (633)	5,118	25
Total Pumping Expenses	247,296	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	25,061	26
Chemicals (641)	142,421	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)	32,298	28
Miscellaneous Expenses (643)	42,847	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	30,328	32
Maintenance of Water Treatment Equipment (652)	33,243	33
Total Water Treatment Expenses	306,198	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	99	35
Transmission and Distribution Lines Expenses (662)	1,175	36
Meter Expenses (663)	69,604	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	4,009	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	21,797	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	7,103	43
Maintenance of Transmission and Distribution Mains (673)	113,497	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	119,027	46
Maintenance of Meters (676)	24,741	47
Maintenance of Hydrants (677)	39,321	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	400,373	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,803	50
Meter Reading Labor (902)	15,187	51
Customer Records and Collection Expenses (903)	90,516	52
Uncollectible Accounts (904)	137	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	109,643	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	68,001	56
Office Supplies and Expenses (921)	14,990	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	85,817	59
Property Insurance (924)	7,009	60
Injuries and Damages (925)	42,309	61
Employee Pensions and Benefits (926)	207,018	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	18,203	65
Rents (931)	9,823	66
Maintenance of General Plant (932)	2,531	67
Total Administrative and General Expenses	455,701	
Total Operation and Maintenance Expenses	1,519,211	

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		545,935	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,099	2
Net property tax equivalent		530,836	
Social Security		48,981	3
PSC Remainder Assessment		3,854	4
Other (specify): NONE			5
Total tax expense		583,671	

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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		6.350000				4
Local tax rate	mills		9.190000				5
School tax rate	mills		11.910000				6
Voc. school tax rate	mills		1.850000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.500000				10
Less: state credit	mills		2.080000				11
Net tax rate	mills		27.420000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.190000				14
Combined School Tax Rate	mills		13.760000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.950000				17
Total Tax Rate	mills		29.500000				18
Ratio of Local and School Tax to Total	dec.		0.777966				19
Total tax net of state credit	mills		27.420000				20
Net Local and School Tax Rate	mills		21.331831				21
Utility Plant, Jan. 1	\$	23,976,805	23,976,805				22
Materials & Supplies	\$	50,148	50,148				23
Subtotal	\$	24,026,953	24,026,953				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	24,026,953	24,026,953				26
Assessment Ratio	dec.		0.980700				27
Assessed Value	\$	23,563,233	23,563,233				28
Net Local & School Rate	mills		21.331831				29
Tax Equiv. Computed for Current Year	\$	502,647	502,647				30
Tax Equivalent per 1994 PSC Report	\$	545,935					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	545,935					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)	45,610		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)	268,439		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	688,942		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,002,991	0	
PUMPING PLANT			
Land and Land Rights (320)	19,358		12
Structures and Improvements (321)	162,927		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	457,348	37,269	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	33,939		20
Total Pumping Plant	673,572	37,269	
WATER TREATMENT PLANT			
Land and Land Rights (330)	10,805		21
Structures and Improvements (331)	1,326,981		22
Water Treatment Equipment (332)	1,807,922		23
Total Water Treatment Plant	3,145,708	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	52,900		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)			45,610	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)			268,439	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			688,942	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,002,991	
PUMPING PLANT				
Land and Land Rights (320)			19,358	12
Structures and Improvements (321)	159		162,768	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	9,525		485,092	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			33,939	20
Total Pumping Plant	9,684	0	701,157	
WATER TREATMENT PLANT				
Land and Land Rights (330)			10,805	21
Structures and Improvements (331)	0		1,326,981	22
Water Treatment Equipment (332)			1,807,922	23
Total Water Treatment Plant	0	0	3,145,708	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			52,900	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)	1,075,810		26
Transmission and Distribution Mains (343)	13,059,573	370,128	27
Fire Mains (344)	0		28
Services (345)	1,163,960	41,321	29
Meters (346)	1,443,603	6,476	30
Hydrants (348)	1,294,750	32,801	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	18,090,596	450,726	
GENERAL PLANT			
Land and Land Rights (389)	5,000		33
Structures and Improvements (390)	393,509	1,838	34
Office Furniture and Equipment (391)	20,778		35
Computer Equipment (391.1)	56,514	1,330	36
Transportation Equipment (392)	222,620		37
Stores Equipment (393)	352		38
Tools, Shop and Garage Equipment (394)	59,081	800	39
Laboratory Equipment (395)	18,672		40
Power Operated Equipment (396)	127,409		41
Communication Equipment (397)	160,003	2,951	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,063,938	6,919	
Total utility plant in service directly assignable	23,976,805	494,914	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	23,976,805	494,914	

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)			1,075,810 26
Transmission and Distribution Mains (343)	756		13,428,945 27
Fire Mains (344)			0 28
Services (345)	6,910		1,198,371 29
Meters (346)	1,494		1,448,585 30
Hydrants (348)	911		1,326,640 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,071	0	18,531,251
GENERAL PLANT			
Land and Land Rights (389)			5,000 33
Structures and Improvements (390)			395,347 34
Office Furniture and Equipment (391)			20,778 35
Computer Equipment (391.1)			57,844 36
Transportation Equipment (392)			222,620 37
Stores Equipment (393)			352 38
Tools, Shop and Garage Equipment (394)			59,881 39
Laboratory Equipment (395)			18,672 40
Power Operated Equipment (396)			127,409 41
Communication Equipment (397)			162,954 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,070,857
Total utility plant in service directly assignable	19,755	0	24,451,964
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,755	0	24,451,964

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	0.00%		3
Wells and Springs (314)	169,745	2.94%	7,892	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	88,015	1.77%	12,194	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	257,760		20,086	
PUMPING PLANT				
Structures and Improvements (321)	115,099	2.70%	4,399	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	289,495	4.42%	20,317	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	29,150	4.29%	116	15
Total Pumping Plant	433,744		24,832	
WATER TREATMENT PLANT				
Structures and Improvements (331)	370,366	2.50%	33,174	16
Water Treatment Equipment (332)	1,117,500	3.24%	58,577	17
Total Water Treatment Plant	1,487,866		91,751	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	386,982	2.10%	22,592	19
Transmission and Distribution Mains (343)	1,442,295	0.93%	121,740	20
Fire Mains (344)	0			21
Services (345)	531,652	2.09%	24,565	22
Meters (346)	545,752	5.00%	72,382	23
Hydrants (348)	297,251	1.59%	20,621	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	3,203,932		261,900	

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					177,637	4
315					0	5
316					100,209	6
317					0	7
	0	0	0	0	277,846	
321	159	0			119,339	8
322					0	9
323					0	10
324					0	11
325	9,525				300,287	12
326					0	13
327					0	14
328					29,266	15
	9,684	0	0	0	448,892	
331					403,540	16
332					1,176,077	17
	0	0	0	0	1,579,617	
341					0	18
342					409,574	19
343	756				1,563,279	20
344					0	21
345	6,910				549,307	22
346	1,494				616,640	23
348	911				316,961	24
349					0	25
	10,071	0	0	0	3,455,761	

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)	91,846	2.56%	10,090	26
Office Furniture and Equipment (391)	17,288	5.88%	1,222	27
Computer Equipment (391.1)	43,645	25.00%	14,199	28
Transportation Equipment (392)	198,532	18.00%	5,922	29
Stores Equipment (393)	352	5.88%		30
Tools, Shop and Garage Equipment (394)	41,139	7.69%	4,584	31
Laboratory Equipment (395)	18,672	5.88%		32
Power Operated Equipment (396)	65,543	6.07%	7,734	33
Communication Equipment (397)	32,063	9.09%	14,205	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	509,080		57,956	
Total accum. prov. directly assignable	5,892,382		456,525	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 5,892,382		 456,525	

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					101,936	26
391					18,510	27
391.1					57,844	28
392					204,454	29
393					352	30
394					45,723	31
395					18,672	32
396					73,277	33
397					46,268	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	567,036	
	19,755	0	0	0	6,329,152	
					0	38
	19,755	0	0	0	6,329,152	

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			135,631	135,631	1
February			130,027	130,027	2
March			148,125	148,125	3
April			141,123	141,123	4
May			165,144	165,144	5
June			154,824	154,824	6
July			187,077	187,077	7
August			169,869	169,869	8
September			163,718	163,718	9
October			144,879	144,879	10
November			135,550	135,550	11
December			141,560	141,560	12
Total for year	0	0	1,817,527	1,817,527	
Less: Measured or estimated water used in main flushing and water treatment during year				10,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,807,527	16
Less: Water sold				1,443,763	17
Losses and unaccounted for				363,764	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
UTILITY EXPERIENCED A HIGH NUMBER OF MAIN BREAKS IN JAN. 1999. THERE IS EVIDENCE THAT THE MAINS WERE LEAKING FOR SOMETIME INTO THE SANITARY SEWER. NORMALLY WATER FROM THESE BREAKS SURFACE AND ARE FOUND AND REPAIRED IMMEDIATELY REDUCING WATER LOSS.					
Maximum gallons pumped by all methods in any one day during reporting year				8,015	21
Date of maximum: 7/31/1998					22
Cause of maximum:					23
EXTREMELY WARM AND DRY DAY - HIGH WATER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				3,838	24
Date of minimum: 1/18/1998					25
Total KWH used for pumping for the year				3,289,946	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)	
CORNER OF BUGBEE & TIERNEY	10	164	30	1,506,833	Yes	1
UNION & 3RD STREET	3	100	18	1,203,583	Yes	2
N. RIVER DRIVE	4	130	20	0	No	3
PEARSON STREET	6	100	24	1,407,000	Yes	4
MARTIN STREET	7	100	24	861,333	Yes	5
WOODS PLACE	8	100	24	0	No	6
BUGBEE AVENUE	9	100	20	456,000	Yes	7

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	PUMP #1	PUMP #2	PUMP #3	1
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1964	1964	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	2,400	2,400	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	1964	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #4	PUMP #5	PUMP #6	14
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	15
Purpose	P	P	P	16
Destination	D	T	T	17
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	18
Year Installed	1964	1964	1964	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	1,000	1,000	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	22 23
Year Installed	1964	1964	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	300	150	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	WELL #10 PUMP	WELL #3 PUMP	WELL #4 PUMP	1
Location	WELL #10	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN	PEERLESS	PEERLESS	5
Year Installed	1989	1980	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,000	2,000	1,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1989	1984	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 PUMP	WELL #7 PUMP	WELL #8 PUMP	14
Location	WELL #6	WELL #7	WELL #8	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	18
Year Installed	1951	1951	1951	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,500	700	21
Pump Motor or Standby Engine Mfr	US MOTORS	MARATHON ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1951	1951	1951	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	75	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #9 PUMP			1
Location	WELL #9			2
Purpose	P			3
Destination	T			4
Pump Manufacturer	PEERLE3SS			5
Year Installed	1965			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC			10
Year Installed	1965			11
Type	ELECTRIC			12
Horsepower	75			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BROWN ST ELEVATED	ELM STREET RESERVOIR	FILTER PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1963	1951	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	268	189	0	6
Total capacity in gallons	500,000	2,500,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12.0000	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	INDUSTRIAL PARK WAUSAU AVE RESERVOIR			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1985	1987		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	189	223		6
Total capacity in gallons	1,000,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	675	0	0	0	675	1	
M	D	3.000	609	0	0	0	609	2	
M	D	4.000	33,416	0	0	0	33,416	3	
M	D	6.000	496,345	0	900	0	495,445	4	
M	S	6.000	300	0	0	0	300	5	
M	D	8.000	264,641	6,616	0	0	271,257	6	
M	S	8.000	2,779	0	0	0	2,779	7	
M	D	10.000	78,141	0	0	0	78,141	8	
M	S	10.000	3,377	0	0	0	3,377	9	
M	D	12.000	65,879	469	0	0	66,348	10	
M	S	12.000	2,167	0	0	0	2,167	11	
M	D	14.000	84,196	0	0	0	84,196	12	
M	S	14.000	1,255	0	0	0	1,255	13	
M	D	16.000	5,735	0	0	0	5,735	14	
M	S	16.000	3,356	0	0	0	3,356	15	
M	S	18.000	5,065	0	0	0	5,065	16	
M	S	20.000	30	0	0	0	30	17	
P	S	22.000	630	0	0	0	630	18	
M	D	24.000	1,241	0	0	0	1,241	19	
M	S	24.000	3,574	0	0	0	3,574	20	
M	D	30.000	21	0	0	0	21	21	
Total Within Municipality			1,053,432	7,085	900	0	1,059,617		
Total Utility			1,053,432	7,085	900	0	1,059,617		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	423	0	5	0	418		1
L	0.750	7,012	0	18	0	6,994		2
M	0.750	254	11	0	0	265		3
L	1.000	2,168	0	11	0	2,157		4
M	1.000	2,891	31	0	0	2,922		5
L	1.250	36	0	0	0	36		6
M	1.250	7	0	0	0	7		7
L	1.500	16	0	2	0	14		8
M	1.500	1,381	66	0	0	1,447		9
L	2.000	50	0	0	0	50		10
M	2.000	135	9	0	0	144		11
M	3.000	101	1	8	0	94		12
M	4.000	120	0	9	0	111		13
M	6.000	47	2	0	0	49		14
M	8.000	47	6	0	0	53		15
M	10.000	1	0	0	0	1		16
Total Utility		14,689	126	53	0	14,762	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	12,336	0	3	7	12,340	886	1
0.750	1,443	1	0	2	1,446	141	2
1.000	425	0	1	2	426	52	3
1.500	200	2	1	5	206	93	4
2.000	163	6	3	4	170	92	5
3.000	36	0	0	0	36	20	6
4.000	28	0	0	0	28	19	7
6.000	8	0	0	0	8	7	8
Total:	14,639	9	8	20	14,660	1,310	

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	11,268	617	17	16	0	422	12,340	1
0.750	1,167	213	19	3	0	44	1,446	2
1.000	142	214	18	14	0	38	426	3
1.500	9	147	13	8	0	29	206	4
2.000	2	95	14	32	0	27	170	5
3.000	0	18	2	14	0	2	36	6
4.000	0	13	4	8	0	3	28	7
6.000	0	2	3	1	0	2	8	8
Total:	12,588	1,319	90	96	0	567	14,660	

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	1,315	10	0	(3)	1,322	2
Total Fire Hydrants	1,315	10	0	(3)	1,322	
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: 1,322
 Number of distribution system valves end of year: 5,131
 Number of distribution valves operated during year: 955

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

AVERAGE NUMBER OF CUSTOMERS MAY LOOK IN CONFLICT WITH PREVIOUS YEARS. DURING A RECENT RATE STUDY IT WAS DISCOVERED THAT THE NUMBER OF CUSTOMERS AS DERIVED FROM THE BILLING SUMMARY INFORMATION FROM COMPUTERIZED BILLING SOFTWARE WAS OVERSTATED DUE TO THE FACT THAT EVERYTIME A FINAL BILL WAS GENERATED, IT WAS INCLUDED IN THE CUSTOMER COUNT. THE AVERAGE NUMBER OF CUSTOMERS IS NOW BEING DERIVED BY TAKING THE AVERAGE OF THE 1997 AND 1998 FIGURES FOR METERS INSTALLED.

Water Operation & Maintenance Expenses (Page W-05)

PUMPING EXPENSES - MAINTENANCE OF PUMPING EQUIPMENT (633) DECREASE IN COSTS DUE TO THE FACT THAT IN 1997 WE REHABED WELL 3. NO WORK OF THAT NATURE WAS PERFORMED IN 1998

WATER TREATMENT EXPENSES - OPERATION LABOR AND EXPENSES (642) IS LOWER DUE TO WORK DONE IN 1997 FOR A PROCESS SYSTEM UPDATE.

TRANSMISSION AND DISTRIBUTION EXPENSES - METER EXPENSES (663) HIGHER DUE TO SHIFT IN LABOR ALLOCATION.

TRANSMISSION AND DISTRIBUTION EXPENSES - MAINTENANCE OF SERVICES (975) HIGHER DUE TO LARGE NUMBER OF SERVICE BREAKS AND SERVICE REPLACEMENTS.

ADMINISTRATIVE AND GENERAL EXPENSES - INJURIES AND DAMAGES (925) HIGHER DUE TO PREMIUM INCREASES.

Water Utility Plant in Service (Page W-08)

ALTHOUGH THERE ARE RETIREMENT DOLLARS SHOWN, THE NUMBER OF HYDRANTS IN THE SYSTEM IS UNCHANGED. HYDRANTS DAMAGED WERE REPLACED FROM INVENTORY.

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

MONROE STREET "TYPE" DOES NOT FALL WITHIN PREDEFINED LIMITS. BOOSTER PUMI THAT PUMPS DIRECTLY INTO DISTRIBUTION SYSTEM. YEAR CONSTRUCTED 1941.

Water Mains (Page W-17)

14 INCH DISTRIBUTION METAL MAINS CONSISTS OF 11,861 FT OF GALVANIZED AND 72,335 FT OF CAST IRON.

MAINS ARE ASSESSED AGAINST THE ABUTTING PROPERTY OWNERS ON A PER FOOT FRONTAGE BASIS, LESS COSTS OF OVERSIZED MAINS, HYDRANTS AND LEADS.

Water Services (Page W-18)

PROPERTY OWNERS ARE CHARGED \$200.00 FOR NEW 1" SERVICES. SERVICES OVER 1" ARE CHARGED TO PROPERTY OWNERS BASED ON TIME AND MATERIALS.

Meters (Page W-19)

ADJUSTMENTS ARE DUE TO METER INVENTORY AND/OR RECORD CORRECTIONS.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

THE 3 HYDRANTS SHOWN UNDER ADJUSTMENTS REFLECT AN ERROR IN THE 1997 ANNUAL REPORT. SEE LETTER OF OCTOBER 1, 1998 FROM ROSELEE LOSENEGGER AND RESPONSE LETTER DATED OCTOBER 16, 1998.

THE NUMBER OF DISTRIBUTION VALVES OPERATED DURING THE YEAR IS LOW DUE TO LACK OF MANPOWER.

THE NUMBER OF HYDRANTS IN THE SYSTEM IS UNCHANGED. HYDRANTS DAMAGED WERE REPLACED FROM INVENTORY.
