



3013 (02-09-04)

ANNUAL REPORT

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

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

For the Year Ended: DECEMBER 31, 1997

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

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

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

SIGNATURE PAGE

I THOMAS R. HOFF of
(Person responsible for accounts)

EAU CLAIRE MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/1998
(Date)

MANAGER OF CUSTOMER SERVICES
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Utility Address: 203 SOUTH FARWELL STREET

P.O. BOX 5089

EAU CLAIRE, WI 54701

When was utility organized? 2/19/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS R HOFF

Title: MANAGER OF CUSTOMER SERVICES

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702

Telephone: (715) 839 - 4748

Fax Number: (715) 839 - 3878

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: VIRCHOW KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

205 EAST GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address: N/A

Date of most recent audit report: 4/11/1997

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DON T NORRELL

Title: CITY MANAGER

Office Address:

203 SOUTH FARWELL STREET
EAU CLAIRE, WI 54702

Telephone: (715) 839 - 4902

Fax Number:

E-mail Address:

Name: MR WILLIAM T BITTNER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

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

Telephone: (715) 839 - 4934

Fax Number:

E-mail Address:

Name: MS REBECCA K NOLAND

Title: FINANCE DIRECTOR

Office Address:

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

Telephone: (715) 839 - 6044

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,112,085	4,765,742	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,013,081	2,157,118	2
Depreciation Expense (403)	628,547	593,553	3
Amortization Expense (404-407)	0		4
Taxes (408)	952,664	966,897	5
Total Operating Expenses	3,594,292	3,717,568	
Net Operating Income	1,517,793	1,048,174	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	1,517,793	1,048,174	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,691	4,518	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	396,862	340,225	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	404,553	344,743	
Total Income	1,922,346	1,392,917	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,922,346	1,392,917	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	493,603	416,756	14
Amortization of Debt Discount and Expense (428)	40,678	42,898	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	469,453	481,691	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)	13,665	7,487	19
Total Interest Charges	990,069	933,858	
Net Income	932,277	459,059	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,297,246	9,838,187	20
Balance Transferred from Income (433)	932,277	459,059	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	11,229,523	10,297,246	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	347,440	5
INTEREST ON SPECIAL ASSESSMENTS	49,422	6
Total (Acct. 419):	396,862	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	10,346				10,346	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,246				1,246	3
Materials	1,022				1,022	4
Taxes					0	5
Other (list by major classes):						
CONTRACTUAL	387				387	6
Total costs and expenses	2,655	0	0	0	2,655	
Net income (or loss)	7,691	0	0	0	7,691	

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	5,112,085	0	0	0	5,112,085	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	379				379	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	5,111,706	0	0	0	5,111,706		

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	910,235		910,235	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,246		1,246	6
Other nonutility expenses			0	7
Water utility plant accounts	138,512		138,512	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,049,993	0	1,049,993	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	45,414,422	43,722,588	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,256,586	8,698,715	2
Net Utility Plant	36,157,836	35,023,873	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	36,157,836	35,023,873	
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)	100,000	100,000	7
Other Investments (124)	963,985	1,278,331	8
Special Funds (125-128)	1,628,479	1,547,641	9
Total Other Property and Investments	2,692,464	2,925,972	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,709,946	2,695,906	10
Special Deposits (132-134)	3,044,033	175,490	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	1,003,863	948,657	15
Other Accounts Receivable (143)	87,031	43,521	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	22,287	22,287	17
Receivables from Municipality (145)	430,144	431,962	18
Materials and Supplies (151-163)	125,855	132,666	19
Prepayments (165)	7,585	8,004	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	7,386,170	4,413,919	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	41,997	62,995	24
Other Deferred Debits (182-186)	1,760	1,760	25
Total Deferred Debits	43,757	64,755	
Total Assets and Other Debits	46,280,227	42,428,519	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,584,949	2,584,949	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	11,229,523	10,297,246	28
Total Proprietary Capital	13,814,472	12,882,195	
LONG-TERM DEBT			
Bonds (221-222)	10,540,000	7,655,000	29
Advances from Municipality (223)	6,220,535	6,397,714	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	16,760,535	14,052,714	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	253,337	133,543	33
Payables to Municipality (233)	0		34
Customer Deposits (235)	6,347	21,060	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	173,049	111,168	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	365,000		41
Total Current and Accrued Liabilities	797,733	265,771	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	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)	14,907,487	15,227,839	49
Total Liabilities and Other Credits	46,280,227	42,428,519	

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)	43,663,851	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,750,571				7
Total Utility Plant	45,414,422	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	9,256,586	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	9,256,586	0	0	0	
Net Utility Plant	36,157,836	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	8,698,715				8,698,715	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	628,547				628,547	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	45,146				45,146	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	12,086				12,086	10
Other credits (specify):						11
					0	12
Total credits	685,779	0	0	0	685,779	13
Debits during year						14
Book cost of plant retired	82,400				82,400	15
Cost of removal	32,528				32,528	16
Other debits (specify):						17
METERS ADJ TO ACTUAL	12,980				12,980	18
Total debits	127,908	0	0	0	127,908	19
Balance End of Year	9,256,586	0	0	0	9,256,586	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	22,287	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>22,287</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	125,855	132,666
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	125,855	132,666

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1984 REVENUE BONDS	20,998	428	41,997	1
1997 REVENUE BONDS	19,680	428	0	2
Total			41,997	
Unamortized premium on debt (251)				
NONE				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	2,584,949	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,584,949</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1984 REFUNDING	04/01/1984	10/01/1999	8.00%	430,000	1
1992 REVENUE	06/01/1992	10/01/2012	6.00%	1,685,000	2
1993 REVENUE	05/01/1993	10/01/2013	5.00%	2,025,000	3
1995 REVENUE	11/01/1995	10/01/2012	5.00%	1,900,000	4
1996 REVENUE	09/01/1996	10/01/2010	5.00%	1,000,000	5
1997 REVENUE	08/01/1997	10/01/2016	5.00%	3,500,000	6
Total Bonds (Account 221):				10,540,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 10,540,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FOR CONSTRUCTION	03/01/1983	01/25/2017	7.00%	3,803,200	1
ADVANCE FOR CONSTRUCTION	01/01/1989	01/25/2019	8.00%	2,204,305	2
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.00%	213,030	3
Total for Account 223				6,220,535	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	952,664	2
Charged electric department expense		3
Charged sewer department expense	21,018	4
Other (explain):		
NONE		5
Total Accruals and other credits	973,682	
Taxes paid during year:		
County, state and local taxes	899,112	6
Social Security taxes	67,674	7
PSC Remainder Assessment	6,896	8
Other (explain):		
NONE		9
Total payments and other debits	973,682	
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)					
1978 REVENUE	2,100	6,300	8,400	0	1
1984 REFUNDING	13,688	49,125	54,750	8,063	2
1992 REVENUE	26,760	106,148	107,040	25,868	3
1993 REVENUE	27,716	109,760	110,865	26,611	4
1995 REVENUE	23,637	94,000	94,550	23,087	5
1996 REVENUE	17,267	51,800	56,117	12,950	6
1997 REVENUE	0	76,470	0	76,470	7
Subtotal	111,168	493,603	431,722	173,049	
Advances from Municipality (223)					
1983 ADVANCE	0	17,161	17,161	0	8
1987 ADVANCE	0	283,735	283,735	0	9
1989 ADVANCE	0	168,557	168,557	0	10
Subtotal	0	469,453	469,453	0	
Other Long-Term Debt (224)					
NONE				0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	12
Subtotal	0	0	0	0	
Total	111,168	963,056	901,175	173,049	

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	15,227,839					15,227,839	1
Add credits during year:							
For Services	9,940					9,940	2
For Mains	447,560					447,560	3
Other (specify):							
HYDRANTS	88,580					88,580	4
Deduct charges (specify):							
CITY COUNCIL RESOLUTION	866,432					866,432	5
Balance End of Year	14,907,487	0	0	0	0	14,907,487	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,671,793					1,671,793	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):		
ADVANCE TO OTHER FUND	100,000	1
Total (Acct. 123):	100,000	
Other Investments (124):		
SPECIAL ASSESSMENTS - NON CURRENT	451,577	2
SPECIAL ASSESSMENTS - DEFERRED	512,408	3
Total (Acct. 124):	963,985	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
REVENUE BONDS	50,000	5
Total (Acct. 126):	50,000	
Other Special Funds (128):		
REVENUE BONDS OPERATION & MAINTENANCE	180,000	6
REVENUE BONDS 84/92/93/95/96/97 P&I, O&M	1,398,479	7
Total (Acct. 128):	1,578,479	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
1997 REVENUE BONDS UNEXPENDED FUNDS	3,044,033	9
Total (Acct. 134):	3,044,033	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,003,863	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	1,003,863	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	64,123	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
PRESTO AIRSTRIPPER REIMBURSEMENT	20,459	17
PUBLIC FIRE PROTECTION - ALTOONA	2,449	18
Total (Acct. 143):	87,031	
Receivables from Municipality (145):		
CURRENT SPECIAL ASSESSMENTS ON ROLL	430,144	19
Total (Acct. 145):	430,144	
Prepayments (165):		
PSC REMAINDER ASSESSMENT	7,585	20
Total (Acct. 165):	7,585	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING FOR LIME REMOVAL & BACKWASH VALVE	1,760	22
Total (Acct. 183):	1,760	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	42,996,452	0	0	0	42,996,452	1
Materials and Supplies	129,260	0	0	0	129,260	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	8,977,650	0	0	0	8,977,650	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	15,067,663	0	0	0	15,067,663	6
Other (specify):						
NONE					0	7
Average Net Rate Base	19,080,399	0	0	0	19,080,399	
Net Operating Income	1,517,793	0	0	0	1,517,793	8
Net Operating Income as a percent of Average Net Rate Base						
	7.95%	N/A	N/A	N/A	7.95%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,584,949	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	10,763,384	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	13,348,333	
Net Income		
Net Income	932,277	5
Percent Return on Proprietary Capital	6.98%	

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.

IN 1997, THE UTILITY ISSUED \$3,500,000 IN BONDS TO FINANCE THE COSTS OF CONSTRUCTING AND EQUIPPING ADDITIONS, EXTENSIONS AND IMPROVEMENTS TO THE MUNICIPAL WATERWORKS SYSTEM. ANNUAL PAYMENTS WILL BE MADE THROUGH 2016 AT A NET INTEREST RATE OF 5.265%.

6. Formal proceedings with the Public Service Commission.

ON DECEMBER 20, 1996, THE PUBLIC SERVICE COMMISSION GRANTED THE UTILITY AN INCREASE IN RATES EFFECTIVE FEBRUARY 1, 1997.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

SPECIAL DEPOSITS - UNEXPENDED FUNDS FROM 1997 REVENUE BONDS
MISC LIABILITIES (242) - COUNCIL RESOLUTION OF 3/1/98; WATER RECONSTRUCTION REIMBURSEMENTS FOR PAYMENTS MADE FROM 1989 - 1997. REFUNDS WILL BE MADE IN 1998.

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

THE EAU CLAIRE CITY COUNCIL AMENDED AN ORDINANCE EFFECTIVE JANUARY 1, 1998 ENTITLED "PAYMENTS - INSTALLMENTS" SO THAT INSTALLMENT SPECIAL ASSESSMENTS LEVIED BY THE CITY COUNCIL IN 1989 AND FOLLOWING YEARS FOR THE RECONSTRUCTION OF WATER AND SEWER UTILITIES ARE WAIVED AND FORGIVEN AS TO THOSE HAVING DUE DATES AFTER JANUARY 31, 1998. THE COUNCIL PASSED A RESOLUTION ON MARCH 10, 1998 TO REIMBURSE UTILITY CUSTOMERS FOR PAID-IN-FULL ASSESSMENTS FOR RECONSTRUCTION DATING BACK TO 1989 ON A SLIDING SCALE BASIS.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,982,754	1
Total Sales of Water	4,982,754	
Other Operating Revenues		
Forfeited Discounts (470)	54,434	2
Miscellaneous Service Revenues (471)	22,723	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	52,174	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	129,331	
Total Operating Revenues	5,112,085	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	52,760	8
Pumping Expenses (620-633)	505,412	9
Water Treatment Expenses (640-652)	294,707	10
Transmission and Distribution Expenses (660-678)	479,518	11
Customer Accounts Expenses (901-905)	224,824	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	455,860	14
Total Operation and Maintenance Expenses	2,013,081	
Other Operating Expenses		
Depreciation Expense (403)	628,547	15
Amortization Expense (404-407)		16
Taxes (408)	952,664	17
Total Other Operating Expenses	1,581,211	
Total Operating Expenses	3,594,292	
NET OPERATING INCOME	1,517,793	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	1,199	2,451	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	1,199	2,451	
Metered Sales to General Customers (461)				
Residential	19,089	1,090,933	2,323,785	4
Commercial	2,259	645,015	978,066	5
Industrial	87	544,750	498,132	6
Total Metered Sales to General Customers (461)	21,435	2,280,698	3,799,983	
Private Fire Protection Service (462)	161		36,449	7
Public Fire Protection Service (463)	21,580		886,157	8
Other Sales to Public Authorities (464)	162	199,913	257,714	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	43,344	2,481,810	4,982,754	

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)	886,157	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)	886,157	
Forfeited Discounts (470):		
Customer late payment charges	54,434	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	54,434	
Miscellaneous Service Revenues (471):		
SERVICE INITIATIONS	22,723	7
Total Miscellaneous Service Revenues (471)	22,723	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	52,174	10
Other (specify): NONE		11
Total Other Water Revenues (474)	52,174	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	12,072	1
Operation Labor and Expenses (601)		2
Purchased Water (602)	3,736	3
Miscellaneous Expenses (603)	1,722	4
Rents (604)		5
Maintenance Supervision and Engineering (610)	13,888	6
Maintenance of Structures and Improvements (611)	9,357	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	11,985	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	52,760	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	11,777	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	231,152	17
Pumping Labor and Expenses (624)	127,410	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	34,509	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	14,098	22
Maintenance of Structures and Improvements (631)	38,833	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	47,633	25
Total Pumping Expenses	505,412	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	10,834	26
Chemicals (641)	58,236	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)	100,924	28
Miscellaneous Expenses (643)	37,609	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	10,006	31
Maintenance of Structures and Improvements (651)	58,230	32
Maintenance of Water Treatment Equipment (652)	18,868	33
Total Water Treatment Expenses	294,707	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	829	35
Transmission and Distribution Lines Expenses (662)	94,765	36
Meter Expenses (663)	29,712	37
Customer Installations Expenses (664)	23,057	38
Miscellaneous Expenses (665)	62,450	39
Rents (666)	8,254	40
Maintenance Supervision and Engineering (670)	13,680	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	64,064	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	21,599	46
Maintenance of Meters (676)	37,135	47
Maintenance of Hydrants (677)	123,973	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	479,518	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	41,552	50
Meter Reading Labor (902)	47,433	51
Customer Records and Collection Expenses (903)	135,460	52
Uncollectible Accounts (904)	379	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	224,824	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	172,407	56
Office Supplies and Expenses (921)	7,690	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	1,520	59
Property Insurance (924)	13,680	60
Injuries and Damages (925)	45,355	61
Employee Pensions and Benefits (926)	213,800	62
Regulatory Commission Expenses (928)	1,408	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	455,860	
 Total Operation and Maintenance Expenses	 2,013,081	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		899,112	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		21,018	2
Net property tax equivalent		878,094	
Social Security		67,674	3
PSC Remainder Assessment		6,896	4
Other (specify): NONE			5
Total tax expense		952,664	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193986				3
County tax rate	mills		4.399906				4
Local tax rate	mills		5.576354				5
School tax rate	mills		11.084697				6
Voc. school tax rate	mills		1.684970				7
Other tax rate - Local	mills		1.342839				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.282752				10
Less: state credit	mills		1.920952				11
Net tax rate	mills		22.361800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.576354				14
Combined School Tax Rate	mills		12.769667				15
Other Tax Rate - Local	mills		1.342839				16
Total Local & School Tax	mills		19.688860				17
Total Tax Rate	mills		24.282752				18
Ratio of Local and School Tax to Total	dec.		0.810817				19
Total tax net of state credit	mills		22.361800				20
Net Local and School Tax Rate	mills		18.131320				21
Utility Plant, Jan. 1	\$	43,722,588	43,722,588				22
Materials & Supplies	\$	132,666	132,666				23
Subtotal	\$	43,855,254	43,855,254				24
Less: Plant Outside Limits	\$	904,409	904,409				25
Taxable Assets	\$	42,950,845	42,950,845				26
Assessment Ratio	dec.		1.031000				27
Assessed Value	\$	44,282,321	44,282,321				28
Net Local & School Rate	mills		18.131320				29
Tax Equiv. Computed for Current Year	\$	802,897	802,897				30
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	899,112					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	118,394	73,276	4
Structures and Improvements (311)	19,232	0	5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	419,940	0	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	469,395	0	10
Other Water Source Plant (317)			11
Total Source of Supply Plant	1,026,961	73,276	
PUMPING PLANT			
Land and Land Rights (320)	5,620	0	12
Structures and Improvements (321)	1,379,565	0	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	1,450,631	0	17
Diesel Pumping Equipment (326)	15,573	0	18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	51,840	0	20
Total Pumping Plant	2,903,229	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	300	0	21
Structures and Improvements (331)	780,046	0	22
Water Treatment Equipment (332)	2,041,663	588,682	23
Total Water Treatment Plant	2,822,009	588,682	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,684	0	24
Structures and Improvements (341)			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)	0		191,670	4
Structures and Improvements (311)	0		19,232	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	0		419,940	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	0		469,395	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,100,237	
PUMPING PLANT				
Land and Land Rights (320)	0		5,620	12
Structures and Improvements (321)	0		1,379,565	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	0		1,450,631	17
Diesel Pumping Equipment (326)	0		15,573	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	0		51,840	20
Total Pumping Plant	0	0	2,903,229	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0		300	21
Structures and Improvements (331)	0		780,046	22
Water Treatment Equipment (332)	0		2,630,345	23
Total Water Treatment Plant	0	0	3,410,691	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	86,684	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,257,141	0	26
Transmission and Distribution Mains (343)	21,956,005	436,833	27
Fire Mains (344)			28
Services (345)	5,140,737	9,941	29
Meters (346)	2,148,120	224,049	30
Hydrants (348)	3,517,015	88,580	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	35,105,702	759,403	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	6,299		34
Office Furniture and Equipment (391)	2,013		35
Computer Equipment (391.1)	95,777	5,900	36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	96,892		39
Laboratory Equipment (395)	44,412		40
Power Operated Equipment (396)			41
Communication Equipment (397)	225,760	2,916	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	471,153	8,816	
Total utility plant in service directly assignable	42,329,054	1,430,177	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	42,329,054	1,430,177	

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)	0	0	2,257,141	26
Transmission and Distribution Mains (343)	0		22,392,838	27
Fire Mains (344)			0	28
Services (345)	0		5,150,678	29
Meters (346)	57,846	(12,980)	2,301,343	30
Hydrants (348)	21,564		3,584,031	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	79,410	(12,980)	35,772,715	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			6,299	34
Office Furniture and Equipment (391)			2,013	35
Computer Equipment (391.1)	2,990		98,687	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			96,892	39
Laboratory Equipment (395)			44,412	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			228,676	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	2,990	0	476,979	
Total utility plant in service directly assignable	82,400	(12,980)	43,663,851	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	82,400	(12,980)	43,663,851	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	19,232			1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	179,007	3.44%	14,446	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	216,417	1.64%	7,698	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	414,656		22,144	
PUMPING PLANT				
Structures and Improvements (321)	364,771	2.04%	28,143	8
Boiler Plant Equipment (322)		0.00%		9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	744,615	3.03%	43,954	12
Diesel Pumping Equipment (326)	11,664	4.35%	677	13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	24,393	3.70%	1,918	15
Total Pumping Plant	1,145,443		74,692	
WATER TREATMENT PLANT				
Structures and Improvements (331)	415,797	3.57%	27,848	16
Water Treatment Equipment (332)	1,278,022	3.85%	89,936	17
Total Water Treatment Plant	1,693,819		117,784	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	554,347	1.79%	40,403	19
Transmission and Distribution Mains (343)	2,139,436	0.71%	157,438	20
Fire Mains (344)				21
Services (345)	1,441,822	2.10%	108,060	22
Meters (346)	655,801	3.33%	74,084	23
Hydrants (348)	267,781	1.43%	50,772	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	5,059,187		430,757	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					19,232	1
312					0	2
313					0	3
314					193,453	4
315					0	5
316					224,115	6
317					0	7
	0	0	0	0	436,800	
321					392,914	8
322					0	9
323					0	10
324					0	11
325					788,569	12
326					12,341	13
327					0	14
328					26,311	15
	0	0	0	0	1,220,135	
331					443,645	16
332					1,367,958	17
	0	0	0	0	1,811,603	
341					0	18
342					594,750	19
343					2,296,874	20
344					0	21
345					1,549,882	22
346	57,846		5,059	(12,980)	664,118	23
348	21,564	32,528	7,027		271,488	24
349					0	25
	79,410	32,528	12,086	(12,980)	5,377,112	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	6,299			26
Office Furniture and Equipment (391)	2,013			27
Computer Equipment (391.1)	46,047	16.67%	16,209	28
Transportation Equipment (392)				29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	96,892			31
Laboratory Equipment (395)	37,090	8.33%	3,700	32
Power Operated Equipment (396)				33
Communication Equipment (397)	197,269	3.70%	8,407	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	385,610		28,316	
Total accum. prov. directly assignable	8,698,715		673,693	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 8,698,715		 673,693	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					6,299	26
391					2,013	27
391.1	2,990				59,266	28
392					0	29
393					0	30
394					96,892	31
395					40,790	32
396					0	33
397					205,676	34
397.1					0	35
398					0	36
399					0	37
	2,990	0	0	0	410,936	
	82,400	32,528	12,086	(12,980)	9,256,586	
					0	38
	82,400	32,528	12,086	(12,980)	9,256,586	

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			236,495	236,495	1
February			222,941	222,941	2
March			245,706	245,706	3
April			248,713	248,713	4
May			259,488	259,488	5
June			323,110	323,110	6
July			257,186	257,186	7
August			278,827	278,827	8
September			252,948	252,948	9
October			257,499	257,499	10
November			226,014	226,014	11
December			235,248	235,248	12
Total for year	0	0	3,044,175	3,044,175	
Less: Measured or estimated water used in main flushing and water treatment during year				77,063	13
Less: Other utility use				63,000	14
Other utility use explanation:					15
FREEZE PREVENTION AND CONSTRUCTION					
Water pumped into distribution system				2,904,112	16
Less: Water sold				2,481,810	17
Losses and unaccounted for				422,302	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
MORE AGRESSIVE TESTING OF WATER METERS					
Maximum gallons pumped by all methods in any one day during reporting year				17,522,000	21
Date of maximum: 6/13/1997					22
Cause of maximum:					23
LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year				4,850,000	24
Date of minimum: 7/5/1997					25
Total KWH used for pumping for the year				3,117,000	26
If water is purchased: Vendor Name: CITY OF ALTOONA					27
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RIVERVIEW	04	85	16	700,000	Yes	1
RIVERVIEW	06	84	20	1,000,000	Yes	2
RIVERVIEW	08	90	20	2,000,000	Yes	3
RIVERVIEW	09	95	20	2,000,000	Yes	4
RIVERVIEW	10	95	20	1,000,000	Yes	5
RIVERVIEW	11	90	20	2,300,000	Yes	6
RIVERVIEW	12	89	20	2,300,000	Yes	7
RIVERVIEW	13	95	20	1,300,000	Yes	8
RIVERVIEW	14	101	16	2,000,000	Yes	9
RIVERVIEW	15	88	16	1,900,000	Yes	10
RIVERVIEW	16	99	20	1,700,000	Yes	11
RIVERVIEW	17	100	20	1,900,000	Yes	12
RIVERVIEW	18	105	20	2,300,000	Yes	13
RIVERVIEW	19	98	20	2,000,000	Yes	14
RIVERVIEW	21	100	20	3,000,000	Yes	15

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NS5			14
Location	NORTH STATION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	ALLIS CHALMERS			18
Year Installed	1971			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	5,600			21
Pump Motor or Standby Engine Mfr	IDEAL			22 23
Year Installed	1971			24
Type	ELECTRIC			25
Horsepower	500			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DAMON STREET	MT. TOM	NORTHWEST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	1920	1975	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	66	228	229	6
Total capacity in gallons	5,000,000	3,200,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	684				684
M	D	3.000	1,636				1,636
M	D	4.000	42,693				42,693
M	D	6.000	654,886				654,886
M	D	8.000	500,815	202			501,017
M	D	10.000	97,621				97,621
M	S	10.000	30				30
M	D	12.000	153,998				153,998
M	S	12.000	1,641				1,641
M	D	14.000	19,448				19,448
M	S	14.000	1,260				1,260
M	D	16.000	116,221	7,511			123,732
M	S	16.000	1,308				1,308
M	D	20.000	8,529				8,529
M	S	20.000	2,832				2,832
M	D	24.000	37,911				37,911
M	S	24.000	3,672				3,672
M	D	30.000	29,120				29,120
M	S	30.000	764				764
M	S	36.000	2,445				2,445
Total Within Municipality			1,677,514	7,713	0	0	1,685,227
Total Utility			1,677,514	7,713	0	0	1,685,227

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	9				9		1
L	0.750	1,501				1,501		2
M	0.750	6,192				6,192		3
L	1.000	76				76		4
M	1.000	11,141	5			11,146		5
L	1.250	23				23		6
M	1.250	145				145		7
L	1.500	9				9		8
M	1.500	253				253		9
L	2.000	7				7		10
M	2.000	350	5			355		11
M	3.000	43				43		12
M	4.000	355				355		13
M	6.000	135				135		14
M	8.000	11				11		15
M	10.000	3				3		16
M	12.000	1				1		17
Total Utility		20,254	10	0	0	20,264	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,640	600	424	(1)	9,815	0	1
0.750	11,408	1,203	319	33	12,325	32	2
1.000	506	42	6	5	547	7	3
1.500	288	10	2	(3)	293	20	4
2.000	262	11	4	3	272	20	5
3.000	80			33	113	49	6
4.000	38	4		1	43	26	7
6.000	10		1	6	15	7	8
8.000	1				1		9
Total:	22,233	1,870	756	77	23,424	161	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,464	633	4	7		707	9,815	1
0.750	10,704	830	27	26		738	12,325	2
1.000	99	325	20	14		89	547	3
1.500	5	234	9	30		15	293	4
2.000		183	17	45		27	272	5
3.000		33	4	31		45	113	6
4.000		22	6	8		7	43	7
6.000		5	3	3		4	15	8
8.000			1				1	9
Total:	19,272	2,265	91	164	0	1,632	23,424	

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	1
Within Municipality	2,987	29	52		2,964	2
Total Fire Hydrants	2,987	29	52	0	2,964	
Flushing Hydrants						
					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:	2,964
Number of distribution system valves end of year:	4,115
Number of distribution valves operated during year:	1,126

WATER OPERATING SECTION FOOTNOTES

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

Corrected Public Fire for Kathy (per phone call 7/31/98)

Water Operation & Maintenance Expenses (Page W-05)

623 HIGHER 1997 EXPENSES RESULTED FROM HIGHER ELECTRICITY RATES AND CHARGES
641 LOWER 1997 EXPENSES RESULTED FROM LESS CHEMICAL USAGE AND STABLE PRICES
652 LOWER 1997 EXPENSES RESULTED FROM LESS DIRECT LABOR FOR MAINTENANCE
662 HIGHER 1997 EXPENSES RESULTED FROM MORE DIRECT LABOR
673 HIGHER 1996 EXPENSES RESULTED FROM REPAIR OF LARGE MAIN CROSSING THE
CHIPPEWA RIVER
675 HIGHER 1996 EXPENSES RESULTED FROM LATERAL REPAIR COST
676 HIGHER 1997 EXPENSES RESULTED FROM MORE DIRECT LABOR

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

The composition of the other tax rate:
Public Library .812237
Health Department .530602

Water Utility Plant in Service (Page W-08)

310 SPECIAL ASSESSMENTS LEVIED FOR NEW ROAD, NEW CURBING, AND OTHER
IMPROVEMENTS

332 TWO ALUMINUM DOME COVERS FOR TREATMENT BASINS

346 WATER METERS FOR NEW CONSTRUCTION AND REPLACEMENT OF DAMAGED OR
INACCURATE METERS. AN INVENTORY WAS COMPLETED AND THE METERS REFLECTED IN A
NEW SYSTEM TO TRACK ACTIVITY, THIS RESULTED IN AN ADJUSTMENT IN THE AMOUNT
OF \$12,980.

348 HYDRANTS IN NEW SERVICE AREAS OR REPLACEMENT OF OLD

343 WATER MAIN EXTENSIONS AND REPLACEMENTS FUNDED BY CONTRIBUTIONS AND BOND
PROCEEDS

Water Mains (Page W-17)

When annexations occur, water mains and services are extended into the area
if requested by the property owners. The special assessment rate charged
for new construction is the actual average cost for the previous period.
The developer of a new subdivision is required to pay the full cost to
construct water main to serve all lots.

Water Services (Page W-18)

SPECIAL ASSESSMENTS ARE LEVIED FOR NEW CONSTRUCTION OF WATER SERVICES.

Hydrants and Distribution System Valves (Page W-20)

ALL HYDRANTS WERE OPERATED IN 1997 BUT LESS THAN FIFTY PERCENT OF THE
DISTRIBUTION VALVES WERE OPERATED BECAUSE OF LACK OF MAN POWER.
