



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STEVENS POINT MUNICIPAL WATER UTILITY

Principal Office: 300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242

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: STEVENS POINT MUNICIPAL WATER UTILITY

Utility Address: 300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242

When was utility organized? 7/1/1922

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KIM M. HALVERSON
Title: ADMINISTRATIVE SERVICES MANAGER

Office Address:
300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242

Telephone: (715) 345 - 5265

Fax Number: (715) 345 - 5369

E-mail Address: kimsph2o@coredcs.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/11/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR GREGORY R. DISHER

Title: ADMINISTRATOR

Office Address:

300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242

Telephone: (715) 345 - 5260

Fax Number: (715) 345 - 5369

E-mail Address: waterdpt@coredcs.com

Name: MRS KIM M. HALVERSON

Title: ADMINISTRATIVE SERVICES MANAGER

Office Address:

300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54401-0242

Telephone: (715) 345 - 5265

Fax Number: (715) 345 - 5369

E-mail Address: kimsph2o@coredcs.com

Name of utility commission/committee: STEVENS POINT BOARD OF WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- MR PAUL ADAMSKI
 - MR DAVID ECKHOLM
 - MR RICHARD LETTO
 - MR W. SCOTT SCHULTZ, PRESIDENT
 - MR EUGENE TUBBS, SECRETARY
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

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)	2,512,052	2,373,624	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	939,540	913,484	2
Depreciation Expense (403)	282,647	272,435	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	354,124	351,808	5
Total Operating Expenses	1,576,311	1,537,727	
Net Operating Income	935,741	835,897	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	935,741	835,897	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(506)	311	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	102,457	64,660	10
Miscellaneous Nonoperating Income (421)	16,072	13,782	11
Total Other Income	118,023	78,753	
Total Income	1,053,764	914,650	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	17,593	0	13
Total Miscellaneous Income Deductions	17,593	0	
Income Before Interest Charges	1,036,171	914,650	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	50,141	57,091	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	50,141	57,091	
Net Income	986,030	857,559	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,717,011	4,859,452	20
Balance Transferred from Income (433)	986,030	857,559	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,703,041	5,717,011	

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 BANK ACCOUNTS	102,457	5
Total (Acct. 419):	102,457	
Miscellaneous Nonoperating Income (421):		
TIMBER SALES	16,072	6
Total (Acct. 421):	16,072	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
TIMBER SALE EXPENSES	17,593	8
Total (Acct. 426):	17,593	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	18,762				18,762	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	8,788				8,788	2
Payroll	4,291				4,291	3
Materials	1,063				1,063	4
Taxes					0	5
Other (list by major classes):						
SOC SEC, WORK/COMP, & OVERHEAD	2,285				2,285	6
TRANSPORTATION EXPENSE	190				190	7
TOOLS, WORK, & POWER EQUIP. EXPENSE	2,651				2,651	8
Total costs and expenses	19,268	0	0	0	19,268	
Net income (or loss)	(506)	0	0	0	(506)	

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	2,512,052	0	0	0	2,512,052	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	88				88	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	2,511,964	0	0	0	2,511,964		

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	78,240	11,329	89,569	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	113,198		113,198	5
Merchandising and jobbing	4,802		4,802	6
Other nonutility expenses			0	7
Water utility plant accounts	4,770		4,770	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	11,329	(11,329)	0	18
All other accounts	297,573	0	297,573	19
Total Payroll	509,912	0	509,912	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,635,686	16,563,105	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,745,761	2,472,172	2
Net Utility Plant	14,889,925	14,090,933	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	14,889,925	14,090,933	
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	0	8
Special Funds (125-128)	335,667	0	9
Total Other Property and Investments	335,667	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	513,746	192,931	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	400	400	12
Temporary Cash Investments (136)	1,625,000	1,275,000	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	352,354	360,679	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	328,268	356,617	18
Materials and Supplies (151-163)	172,250	182,789	19
Prepayments (165)	15,020	16,350	20
Interest and Dividends Receivable (171)	5,356	1,957	21
Accrued Utility Revenues (173)	91,436	89,647	22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	3,103,830	2,476,370	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	33,097	25
Total Deferred Debits	0	33,097	
Total Assets and Other Debits	18,329,422	16,600,400	

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)	2,073,841	2,073,841	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	6,703,041	5,717,011	28
Total Proprietary Capital	8,776,882	7,790,852	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	980,000	980,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	980,000	980,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	116,018	50,569	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	333,470	333,470	36
Interest Accrued (237)	58,319	8,178	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	507,807	392,217	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	103,450	111,515	47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	103,450	111,515	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,961,281	7,325,815	49
Total Liabilities and Other Credits	18,329,420	16,600,399	

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)	17,382,246	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)	24,000				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	229,440				7
Total Utility Plant	17,635,686	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,745,761	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	2,745,761	0	0	0	
Net Utility Plant	14,889,925	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	2,472,172				2,472,172	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	282,647				282,647	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,961				25,961	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	23,709				23,709	9
Salvage	39,138				39,138	10
Other credits (specify):						11
					0	12
Total credits	371,455	0	0	0	371,455	13
Debits during year						14
Book cost of plant retired	89,208				89,208	15
Cost of removal	8,658				8,658	16
Other debits (specify):						17
					0	18
Total debits	97,866	0	0	0	97,866	19
Balance End of Year	2,745,761	0	0	0	2,745,761	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	169,744	181,108
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	2,506	1,681
Stores expense (163)	0	0
Total Materials and Supplies	172,250	182,789

**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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,073,841	1
Changes during year (explain):		
NO ADDITIONS FOR 1998	0	2
Balance end of year	<u><u>2,073,841</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)
Total Reacquired Bonds (Account 222)				0 1
				Net amount of bonds outstanding December 31: 0

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 FROM MUNICIPALITY	05/01/1994	05/01/2004	5.38%	980,000	1
Total for Account 223				980,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	333,470	1
Accruals:		
Charged water department expense	354,124	2
Charged electric department expense		3
Charged sewer department expense	20,732	4
Other (explain):		
NONE		5
Total Accruals and other credits	374,856	
Taxes paid during year:		
County, state and local taxes	333,470	6
Social Security taxes	37,922	7
PSC Remainder Assessment	3,464	8
Other (explain):		
NONE		9
Total payments and other debits	374,856	
Balance end of year	333,470	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1994 BOND INTEREST FOR WELL 10 INSTALLATION	8,178	50,141	0	58,319	2
Subtotal	8,178	50,141	0	58,319	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	8,178	50,141	0	58,319	

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	7,325,815	0	0	0	0	7,325,815	1
Add credits during year:							
For Services	103,650					103,650	2
For Mains	528,579					528,579	3
Other (specify):							
MAINS CONNECTION CHARGES	3,237					3,237	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,961,281	0	0	0	0	7,961,281	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	687,008					687,008	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESTRICTED CASH FROM PAPER MILL ACCOUNT FOR DEBT SERVICE	335,667	5
Total (Acct. 128):	335,667	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	352,354	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	352,354	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

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):		
RECEIVABLES FROM CITY OF STEVENS POINT	328,268	16
Total (Acct. 145):	328,268	
Prepayments (165):		
PREPAID INSURANCE	15,020	17
Total (Acct. 165):	15,020	
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):		
		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	16,960,675	0	0	0	16,960,675	1
Materials and Supplies	175,426	0	0	0	175,426	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,608,966	0	0	0	2,608,966	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,643,548	0	0	0	7,643,548	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,883,587	0	0	0	6,883,587	
Net Operating Income	935,741	0	0	0	935,741	8
Net Operating Income as a percent of Average Net Rate Base						
	13.59%	N/A	N/A	N/A	13.59%	

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	2,073,841	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,210,026	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,283,867	
Net Income		
Net Income	986,030	5
Percent Return on Proprietary Capital	11.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

ADDITIONAL LAND WAS PURCHASED NEAR WELL #4 TO ACCOMODATE CONSTRUCTION OF A WATER TREATMENT FACILITY AND DRIVEWAY, AND TO AVOID DAMAGE TO WETLANDS.

2. Leaseholder changes.

NONE

3. Extensions of service.

NEW WATER MAINS, SERVICES AND HYDRANTS WERE INSTALLED CITY WIDE. THEY WERE ALL PART OF PROJECTS FINANCED BY THE CITY OF STEVENS POINT, THE WATER DEPARTMENT, PORTAGE COUNTY AND PRIVATE DEVELOPERS.

4. Estimated changes in revenues due to rate changes.

OUR RATES DID NOT CHANGE IN 1998.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

THE ASSET TOTAL IS OFF BY \$2.00 DUE TO ROUNDING. THE CORRECT AMOUNT IS LISTED FOR LIABILITIES.

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

THIS AMOUNT IS THE SAME AS LAST YEAR BECAUSE THE PAYMENT TO THE CITY OF STEVENS POINT WAS INADVERTENTLY MISSED IN 1998. IT HAS BEEN TAKEN CARE OF IN 1999.

Identification and Ownership (Page iv)

October 8, 1999

Mrs. Kim M. Halverson, Administrative Services Manager
Stevens Point Municipal Water Utility
300 Bliss Avenue
P.O. Box 0242
Stevens Point, WI 54481-0242

1998 Analytical Review DWCCA-5690-ELE

Dear Mrs. Halverson:

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.

During our review, we noted your footnote to the Sales for Resale schedule indicating the schedule would not allow you to save 0 gallons. The program has been fixed so you can now save 0. You will, however, get a prompt that indicates you need to explain why you report 0 gallons (in this case the revenues are all standby charges and you did not sell any water). You click the okay button to get rid of the message and the program will save 0 gallons (if you click "cancel" it takes you back to the unsaved schedule).

We did not notice your comment in the 1997 annual report because not every footnote is read in every report every year. Thank you for your contribution to the quality of the program.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. 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\analytical review letters\Oct 8 1999 letters.doc

cc: Mr. W. Scott Schultz, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,475,975	1
Total Sales of Water	2,475,975	
Other Operating Revenues		
Forfeited Discounts (470)	6,174	2
Miscellaneous Service Revenues (471)	2,000	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	27,903	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	36,077	
Total Operating Revenues	2,512,052	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	25,055	8
Pumping Expenses (620-633)	164,204	9
Water Treatment Expenses (640-652)	106,971	10
Transmission and Distribution Expenses (660-678)	300,089	11
Customer Accounts Expenses (901-905)	107,057	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	236,164	14
Total Operation and Maintenance Expenses	939,540	
Other Operating Expenses		
Depreciation Expense (403)	282,647	15
Amortization Expense (404-407)	0	16
Taxes (408)	354,124	17
Total Other Operating Expenses	636,771	
Total Operating Expenses	1,576,311	
NET OPERATING INCOME	935,741	

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	6,644	477,985	923,485	4
Commercial	1,004	474,554	523,291	5
Industrial	36	1,195,915	558,686	6
Total Metered Sales to General Customers (461)	7,684	2,148,454	2,005,462	
Private Fire Protection Service (462)	92		16,097	7
Public Fire Protection Service (463)	2		270,560	8
Other Sales to Public Authorities (464)	143	162,097	181,256	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	0	2,600	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,922	2,310,551	2,475,975	

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)
VILLAGE OF WHITING	SHERMAN AVE. IN WHITING	0	2,600 1
Total		0	2,600

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)	270,560	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)	0	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	270,560	
Forfeited Discounts (470):		
Customer late payment charges	6,174	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,174	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	2,000	7
Total Miscellaneous Service Revenues (471)	2,000	
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	27,903	10
Other (specify): NONE		11
Total Other Water Revenues (474)	27,903	
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)	6,170	1
Operation Labor and Expenses (601)	1,004	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	17,881	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	25,055	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,670	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	135,461	17
Pumping Labor and Expenses (624)	160	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	8,549	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	12,364	25
Total Pumping Expenses	164,204	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	81,876	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)	21,663	28
Miscellaneous Expenses (643)	2,483	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	949	33
Total Water Treatment Expenses	106,971	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	6,170	34
Storage Facilities Expenses (661)	6,446	35
Transmission and Distribution Lines Expenses (662)	4,081	36
Meter Expenses (663)	34,597	37
Customer Installations Expenses (664)	2,035	38
Miscellaneous Expenses (665)	39,856	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	6,170	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,721	43
Maintenance of Transmission and Distribution Mains (673)	39,936	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	121,477	46
Maintenance of Meters (676)	4,061	47
Maintenance of Hydrants (677)	33,539	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	300,089	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	17,783	50
Meter Reading Labor (902)	23,909	51
Customer Records and Collection Expenses (903)	65,277	52
Uncollectible Accounts (904)	88	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	107,057	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,462	56
Office Supplies and Expenses (921)	19,155	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	18,665	59
Property Insurance (924)	5,392	60
Injuries and Damages (925)	20,950	61
Employee Pensions and Benefits (926)	121,976	62
Regulatory Commission Expenses (928)	5	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	15,510	65
Rents (931)	0	66
Maintenance of General Plant (932)	17,049	67
Total Administrative and General Expenses	236,164	
 Total Operation and Maintenance Expenses	939,540	

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		333,470	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,924	2
Net property tax equivalent		323,546	
Social Security		27,115	3
PSC Remainder Assessment		3,463	4
Other (specify): NONE			5
Total tax expense		<u>354,124</u>	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219590				3
County tax rate	mills		5.516640				4
Local tax rate	mills		10.830613				5
School tax rate	mills		10.544764				6
Voc. school tax rate	mills		1.791576				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.903183				10
Less: state credit	mills		1.865546				11
Net tax rate	mills		27.037637				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.830613				14
Combined School Tax Rate	mills		12.336340				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.166953				17
Total Tax Rate	mills		28.903183				18
Ratio of Local and School Tax to Total	dec.		0.801536				19
Total tax net of state credit	mills		27.037637				20
Net Local and School Tax Rate	mills		21.671650				21
Utility Plant, Jan. 1	\$	16,563,105	16,563,105				22
Materials & Supplies	\$	182,789	182,789				23
Subtotal	\$	16,745,894	16,745,894				24
Less: Plant Outside Limits	\$	1,473,777	1,473,777				25
Taxable Assets	\$	15,272,117	15,272,117				26
Assessment Ratio	dec.		0.910800				27
Assessed Value	\$	13,909,844	13,909,844				28
Net Local & School Rate	mills		21.671650				29
Tax Equiv. Computed for Current Year	\$	301,449	301,449				30
Tax Equivalent per 1994 PSC Report	\$	333,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	333,470					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)	0		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)	1,081,013		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,081,013	0	
PUMPING PLANT			
Land and Land Rights (320)	113,753	10,000	12
Structures and Improvements (321)	418,140		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	328,782		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,156		20
Total Pumping Plant	878,831	10,000	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	28,754	1,169	23
Total Water Treatment Plant	28,754	1,169	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,148		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)			0 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)			1,081,013 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	1,081,013
PUMPING PLANT			
Land and Land Rights (320)			123,753 12
Structures and Improvements (321)			418,140 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			328,782 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			18,156 20
Total Pumping Plant	0	0	888,831
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			29,923 23
Total Water Treatment Plant	0	0	29,923
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			9,148 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)	333,980		26
Transmission and Distribution Mains (343)	8,884,419	540,341	27
Fire Mains (344)	0		28
Services (345)	2,172,559	104,656	29
Meters (346)	1,005,538	65,832	30
Hydrants (348)	1,192,646	103,319	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,598,290	814,148	
GENERAL PLANT			
Land and Land Rights (389)	15,741		33
Structures and Improvements (390)	213,994		34
Office Furniture and Equipment (391)	24,873	1,250	35
Computer Equipment (391.1)	50,752	26,241	36
Transportation Equipment (392)	118,739		37
Stores Equipment (393)	3,678		38
Tools, Shop and Garage Equipment (394)	84,434	1,962	39
Laboratory Equipment (395)	15,449	1,595	40
Power Operated Equipment (396)	61,727	36,259	41
Communication Equipment (397)	12,335	725	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	601,722	68,032	
Total utility plant in service directly assignable	16,188,610	893,349	
Common Utility Plant Allocated to Water Department	350,495		46
Total utility plant in service	16,539,105	893,349	

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)			333,980	26
Transmission and Distribution Mains (343)	2,577		9,422,183	27
Fire Mains (344)			0	28
Services (345)	245		2,276,970	29
Meters (346)			1,071,370	30
Hydrants (348)	1,536		1,294,429	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	4,358	0	14,408,080	
GENERAL PLANT				
Land and Land Rights (389)			15,741	33
Structures and Improvements (390)			213,994	34
Office Furniture and Equipment (391)			26,123	35
Computer Equipment (391.1)	24,283		52,710	36
Transportation Equipment (392)			118,739	37
Stores Equipment (393)			3,678	38
Tools, Shop and Garage Equipment (394)			86,396	39
Laboratory Equipment (395)			17,044	40
Power Operated Equipment (396)	60,567	39,000	76,419	41
Communication Equipment (397)			13,060	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	84,850	39,000	623,904	
Total utility plant in service directly assignable	89,208	39,000	17,031,751	
Common Utility Plant Allocated to Water Department			350,495	46
Total utility plant in service	89,208	39,000	17,382,246	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	151,919	0.02%	31,782	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	151,919		31,782	
PUMPING PLANT				
Structures and Improvements (321)	151,277	0.02%	10,161	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	205,488	0.04%	14,532	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	9,352	0.04%	779	15
Total Pumping Plant	366,117		25,472	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	15,053	0.08%	2,485	17
Total Water Treatment Plant	15,053		2,485	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	173,907	0.01%	6,212	19
Transmission and Distribution Mains (343)	911,116	0.01%	95,607	20
Fire Mains (344)	0			21
Services (345)	261,547	0.02%	45,953	22
Meters (346)	185,671	0.05%	51,923	23
Hydrants (348)	143,624	0.01%	19,374	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,675,865		219,069	

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					183,701	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	183,701	
321					161,438	8
322					0	9
323					0	10
324					0	11
325					220,020	12
326					0	13
327					0	14
328					10,131	15
	0	0	0	0	391,589	
331					0	16
332					17,538	17
	0	0	0	0	17,538	
341					0	18
342					180,119	19
343	2,577				1,004,146	20
344					0	21
345	245	8,658			298,597	22
346			138		237,732	23
348	1,536				161,462	24
349					0	25
	4,358	8,658	138	0	1,882,056	

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)	47,500	0.02%	4,858	26
Office Furniture and Equipment (391)	16,010	0.05%	1,481	27
Computer Equipment (391.1)	30,705	0.02%	13,235	28
Transportation Equipment (392)	53,283	0.10%	12,539	29
Stores Equipment (393)	1,200	0.05%	216	30
Tools, Shop and Garage Equipment (394)	46,045	0.06%	5,328	31
Laboratory Equipment (395)	5,684	0.05%	994	32
Power Operated Equipment (396)	21,154	0.06%	4,847	33
Communication Equipment (397)	7,872	0.09%	1,121	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>229,453</u>		<u>44,619</u>	
Total accum. prov. directly assignable	<u>2,438,407</u>		<u>323,427</u>	
 Common Utility Plant Allocated to Water Department	 33,765		 8,890	 38
 Total accum. prov. for depreciation	 <u><u>2,472,172</u></u>		 <u><u>332,317</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					52,358	26
391					17,491	27
391.1	24,283				19,657	28
392					65,822	29
393					1,416	30
394					51,373	31
395					6,678	32
396	60,567		39,000		4,434	33
397					8,993	34
397.1					0	35
398					0	36
399					0	37
	84,850	0	39,000	0	228,222	
	89,208	8,658	39,138	0	2,703,106	
					42,655	38
	89,208	8,658	39,138	0	2,745,761	

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			189,810	189,810	1
February			223,803	223,803	2
March			186,956	186,956	3
April			201,092	201,092	4
May			269,361	269,361	5
June			232,974	232,974	6
July			294,046	294,046	7
August			247,890	247,890	8
September			237,292	237,292	9
October			187,239	187,239	10
November			173,808	173,808	11
December			173,056	173,056	12
Total for year	0	0	2,617,327	2,617,327	
Less: Measured or estimated water used in main flushing and water treatment during year				6,964	13
Less: Other utility use				46,962	14
Other utility use explanation:					15
HOUSE TO HOUSE CONNECTIONS FOR CONSTRUCTION AND LEAKS. WATER RUNNING FOR WINTER DUE TO FREEZE UPS, WELL METER TESTING AND LEAKS.					
Water pumped into distribution system				2,563,401	16
Less: Water sold				2,310,551	17
Losses and unaccounted for				252,850	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					
Maximum gallons pumped by all methods in any one day during reporting year				11,685	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
CONSOLIDATED PAPERS USAGE AND SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year				2,619	24
Date of minimum: 12/24/1998					25
Total KWH used for pumping for the year				3,025,513	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)	
AIRPORT WELLFIELD	10	90	156	5,760,000	Yes	1
IVERSON PARK	4	53	26	1,500,000	No	2
IVERSON PARK	5	73	16	2,016,000	Yes	3
AIRPORT WELLFIELD	6	90	19	3,384,000	Yes	4
AIRPORT WELLFIELD	7	85	19	3,384,000	Yes	5
AIRPORT WELLFIELD	8	85	19	3,384,000	Yes	6
AIRPORT WELLFIELD	9	81	19	1,728,000	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	TER STATION LARGE PUMPTER STATION	SMALL PUMPSTATION	STANDBY ENGINE	1
Location	GEORGIA STREET	GEORGIA STREET	GEORGIA STREET	2
Purpose	B	B	S	3
Destination	R	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	INTERNATIONAL HARVESTER	5
Year Installed	1969	1969	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	4,860	1,560	1,560	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	INTERNATIONAL HARVESTER	9 10
Year Installed	1969	1969	1969	11
Type	ELECTRIC	OTHER	NATURAL GAS	12
Horsepower	300	75	134	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP #1	WELL #10 PUMP #2	WELL #10 STANDBY ENGINE	14
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	15
Purpose	P	P	S	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MOESE	FORD	18
Year Installed	1995	1995	1995	19
Type	OTHER	VERTICAL TURBINE	OTHER	20
Actual Capacity (gpm)	2,100	2,100	2,100	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	FORD	22 23
Year Installed	1995	1995	1995	24
Type	ELECTRIC	ELECTRIC	PROPANE	25
Horsepower	150	150	133	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 #4	WELL #5	WELL #6	1
Location	IVERSON PARK	IVERSON PARK	AIRPORT WELLFIELD	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS-MORSE	BYRON-JACKSON	PEERLESS	5
Year Installed	1960	1966	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,300	1,410	2,100	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	WESTINGHOUSE	U S ELECTRIC	9 10
Year Installed	1960	1966	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	125	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8	WELL #9	14
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	18
Year Installed	1969	1969	1969	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	2,100	1,200	21
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	U S ELECTRIC	22 23
Year Installed	1969	1969	1969	24
Type	ELECTRIC	ELECTRIC	OTHER	25
Horsepower	300	300	300	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 STANDBY ENGING			1
Location	AIRPORT WELLFIELD			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	WAUKESHA			5
Year Installed	1969			6
Type	OTHER			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	WAUKESHA			9 10
Year Installed	1969			11
Type	PROPANE			12
Horsepower	300			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				22 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	BOOSTER STATION	ELEVATED TANK #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1968	1956	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	32	162	6
Total capacity in gallons	2,500,000	1,000,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	13,147	0	0	0	13,147	1	
P	D	2.000	149	0	0	0	149	2	
M	D	3.000	824	0	0	0	824	3	
M	D	4.000	9,399	0	0	0	9,399	4	
M	D	6.000	246,535	69	132	0	246,472	5	
P	D	6.000	531	0	0	0	531	6	
M	D	8.000	127,472	12,284	1,324	0	138,432	7	
P	D	8.000	4,269	0	0	0	4,269	8	
M	D	10.000	31,327	1,173	86	0	32,414	9	
P	D	10.000	39	0	0	0	39	10	
M	D	12.000	145,409	3,860	0	0	149,269	11	
M	D	14.000	14	0	0	0	14	12	
M	D	16.000	31,471	0	0	0	31,471	13	
M	D	18.000	2,790	0	0	0	2,790	14	
M	D	20.000	375	0	0	0	375	15	
M	T	24.000	1,747	0	0	0	1,747	16	
M	T	30.000	6,654	0	0	0	6,654	17	
Total Within Municipality			622,152	17,386	1,542	0	637,996		
M	D	8.000	28,854	0	0	0	28,854	18	
M	D	10.000	1,300	0	0	0	1,300	19	
M	D	12.000	18,767	0	0	0	18,767	20	
M	D	16.000	3,507	0	0	0	3,507	21	
M	T	16.000	2,800	0	0	0	2,800	22	
M	T	24.000	5,206	0	0	0	5,206	23	
M	T	30.000	1,500	0	0	0	1,500	24	
Total Outside of Municipality			61,934	0	0	0	61,934		
Total Utility			684,086	17,386	1,542	0	699,930		

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)	
P	1.000	62	0	0	0	62		1
M	1.000	212	5	0	0	217	211	2
M	1.250	342	0	0	0	342		3
M	1.500	2	0	0	0	2		4
M	2.000	3,297	0	0	0	3,297	54	5
P	2.000	1,475	87	0	0	1,562		6
M	3.000	7	0	0	0	7	5	7
M	4.000	89	2	0	0	91	4	8
M	6.000	86	1	0	0	87	1	9
M	8.000	28	5	0	0	33		10
P	10.000	1	0	0	0	1		11
M	10.000	12	0	0	0	12		12
M	12.000	2	0	0	0	2		13
M	16.000	1	0	0	0	1		14
Total Utility		5,616	100	0	0	5,716	275	

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	6,813	552	0	(444)	6,921	583	1
0.750	278	49	0	(28)	299	23	2
1.000	460	24	0	(35)	449	40	3
1.500	1	0	0	0	1	1	4
2.000	238	0	0	(4)	234	0	5
3.000	73	6	0	(4)	75	30	6
4.000	31	0	0	0	31	18	7
6.000	1	0	0	0	1	1	8
8.000	2	0	0	0	2	2	9
Total:	7,897	631	0	(515)	8,013	698	

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	6,351	469	11	22	3	65	6,921	1
0.750	191	85	3	7	0	13	299	2
1.000	109	304	6	25	0	5	449	3
1.500	0	1	0	0	0	0	1	4
2.000	4	134	9	41	0	46	234	5
3.000	0	26	4	38	3	4	75	6
4.000	0	14	5	10	0	2	31	7
6.000	0	1	0	0	0	0	1	8
8.000	0	0	2	0	0	0	2	9
Total:	6,655	1,034	40	143	6	135	8,013	

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	97				97	1
Within Municipality	850	35	5		880	2
Total Fire Hydrants	947	35	5	0	977	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 947
 Number of distribution system valves end of year: 2,081
 Number of distribution valves operated during year: 553

WATER OPERATING SECTION FOOTNOTES

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

THERE WAS NO SALE OF WATER TO THE VILLAGE OF WHITING. SALES FOR RESALE ACCOUNT 466 IS FOR STANDBY FEES ONLY. THIS PROGRAM WILL NOT ALLOW A CONSUMPTION FIGURE.

Sales for Resale (Acct. 466) (Page W-03)

THERE SHOULD BE NO CONSUMPTION ON THIS SCHEDULE BECAUSE THERE WAS NO WATER USED. SCHEDULE W-2 WILL NOT LET ME SAVE THE INFORMATION WITH 0 LISTED FOR CONSUMPTION. THIS WAS POINTED OUT LAST YEAR AND HAS NOT BEEN CHANGED. THE \$2600.00 IS FOR STANDBY FEES ONLY.

Water Operation & Maintenance Expenses (Page W-05)

614-00 MAINTENANCE OF WELLS DECREASED DUE TO A REDUCTION IN MONITORING WELL SAMPLING, AMORTIZATIONS ENDING AND WAGES PAID FOR A STUDY BY A GRADUATE STUDENT. ALSO WE PURCHASED A DEVICE TO DO SOME OF OUR OWN ANALYSIS IN HOUSE

631-00 MAINTENANCE OF STRUCTURES AND IMPROVEMENTS DECREASED BECAUSE LAST YEAR WE INVESTED ALOT OF TIME AND ENERGY INTO CLEANING UP AND PAINTING PUMPHOUSE BUILDINGS ETC.

675-00 MAINTENANCE OF SERVICES INCREASED DUE TO A LARGER NUMBER OF REPAIRS TO SERVICES VERSUS 1997, INVENTORY ADJUSTMENTS AND COMPLETION OF A LEAK DETECTION SURVEY.

677-00 MAINTENANCE OF HYDRANTS INCREASED DUE TO A LARGER AMOUNT OF SNOW REMOVAL THAN LAST YEAR, MORE FROZEN HYDRANTS TO REPAIR AND A GREASING PROGRAM.

923-00 OUTSIDE SERVICES EMPLOYED INCREASED BECAUSE WE HIRED A TEMPORARY OFFICE POSITION, HIRED ENGINEERS TO DO A COUPLE OF STUDIES, HIRED A FIRM TO DO A YEAR 2000 COMPLIANCE STUDY AND PAID OUTSIDE FIRMS FOR CLERICAL TESTING AND DRUG TESTING FOR POTENTIAL NEW EMPLOYEES.

Water Utility Plant in Service (Page W-08)

396-00 COL (f) \$39,000.00 IS SALVAGE VALUE ON A TRADE-IN FOR A BACKHOE.

Water Mains (Page W-17)

THE NEW WATER MAINS INSTALLED WERE FINANCED THROUGH CONTRIBUTIONS FROM PRIVATE CONTRACTORS, CITY OF STEVENS POINT, PORTAGE COUNTY AND THE WATER DEPARTMENT.

NO ASSESSMENTS WERE MADE TO PROPERTY OWNERS BY THE WATER DEPARTMENT.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

IN COL. (h) THE 211 FIGURE LISTED FOR 2" SERVICES INCLUDES SOME SMALLER SERVICES FOR WHICH A BREAKDOWN IS NOT AVAILABLE. THERE WERE NO SERVICES 1" OR LARGER RETIRED IN 1998.

SERVICES ADDED BY PRIVATE CONTRACTORS WERE FINANCED BY THEM. ALL SERVICES INSTALLED BY THE CITY OF STEVENS POINT WERE CONTRIBUTIONS IN AID OF CONSTRUCTION AND THOSE INSTALLED BY THE WATER DEPT. WERE BILLED TO PROPERTY OWNERS AT A COST OF \$800.00 FOR A SHARED SERVICE OR \$1,600.00 FOR A SINGLE SERVICE. THESE CHARGES ARE BASED ON THE HISTORICAL AVERAGE AS OUTLINED ON CZ-1. ANY SERVICES LARGER THAN 2" ARE BILLED AT ACTUAL ENTIRE COST.

Meters (Page W-19)

THE AMOUNT OF ADJUSTMENTS ARE HIGH BECAUSE WE HAVE ALOT OF JUNKED METERS WAITING TO BE PICKED UP WHICH WILL BE RETIRED IN 1999.

NO 2" METERS WERE TESTED IN 1998 BECAUSE THEY WERE ALL BRAND NEW A FEW YEARS AGO AND TESTING WILL START IN 1999 AND 2000 FOR THOSE.

Hydrants and Distribution System Valves (Page W-20)

We had one person retire and moved some personnel around to cross-train and do additional duties. We did not have the personnel available to operate valves while the hiring and training process was being completed for the retirement replacement.
