



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WEST ALLIS MUNICIPAL WATER UTILITY

Principal Office: 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

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: WEST ALLIS MUNICIPAL WATER UTILITY

Utility Address: 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PEGGY STEENO CPA

Title: SENIOR ACCOUNTANT

Office Address:

7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8249

Fax Number: (414) 302 - 8321

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: JOHN KNEPEL CPA

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

20800 SWENSON DRIVE
P.O. BOX 0867
WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900

Fax Number: (414) 798 - 8977

E-mail Address: WWW.VIRCHOWKRAUSE.COM

Date of most recent audit report: 4/17/1998

Period covered by most recent audit: Year Ending 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GARY SCHMID CPA
Title: MANAGER OF FINANCE

Office Address:
7525 W GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8252
Fax Number: (414) 302 - 8321

E-mail Address:
Name: JERRY WHITE
Title: CITY TREASURER

Office Address:
7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8201
Fax Number: (414) 302 - 8321

E-mail Address:
Name: MICHAEL PERTMER
Title: DIRECTOR OF PUBLIC WORKS

Office Address:
6300 WEST MCGEOCH
WEST ALLIS, WI 53219

Telephone: (414) 302 - 8832
Fax Number: (414) 302 - 8889

E-mail Address:
Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:
HON KURT KOPPLIN, ALDERMAN
HON RICHARD NARLOCK, ALDERMAN
HON JAMES SENGSTOCK, ALDREMAN
HON LESTER TRUDELL, ALDERMAN
HON VINCENT VITALE, ALDERMAN

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: NONE

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)	5,165,881	4,975,667	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,530,242	3,532,405	2
Depreciation Expense (403)	351,749	387,652	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	669,480	668,124	5
Total Operating Expenses	4,551,471	4,588,181	
Net Operating Income	614,410	387,486	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	614,410	387,486	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(138,093)	(111,231)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	923	0	10
Miscellaneous Nonoperating Income (421)	1,062	20,022	11
Total Other Income	(136,108)	(91,209)	
Total Income	478,302	296,277	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	(641)	(2,470)	13
Total Miscellaneous Income Deductions	(641)	(2,470)	
Income Before Interest Charges	478,943	298,747	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	10,613	4,626	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	109,148	123,887	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	119,761	128,513	
Net Income	359,182	170,234	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(96,358)	(266,592)	20
Balance Transferred from Income (433)	359,182	170,234	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)	262,824	(96,358)	

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 INCOME ON BONDS BEFORE DELIVERY DATE	923	5
Total (Acct. 419):	923	
Miscellaneous Nonoperating Income (421):		
SALE OF SCRAP	1,062	6
Total (Acct. 421):	1,062	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
ACCOUNTS RECEIVABLE RECONCILIATION	(641)	8
Total (Acct. 426):	(641)	
Miscellaneous Credits to Surplus (434):		
NONE	0	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)	6,643				6,643	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	144,736				144,736	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	144,736	0	0	0	144,736	
Net income (or loss)	(138,093)	0	0	0	(138,093)	

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	5,165,881	0	0	0	5,165,881	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
None	0				0	6
Revenues subject to Wisconsin Remainder Assessment	5,165,881	0	0	0	5,165,881	

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	551,462	357,280	908,742	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	148,781		148,781	5
Merchandising and jobbing	144,736		144,736	6
Other nonutility expenses			0	7
Water utility plant accounts	20,927		20,927	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	357,280	(357,280)	0	18
All other accounts			0	19
Total Payroll	1,223,186	0	1,223,186	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,253,307	22,576,751	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,226,169	6,848,513	2
Net Utility Plant	16,027,138	15,728,238	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	16,027,138	15,728,238	
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)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,830,542	2,692,360	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	132,440	100,497	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,962,982	2,792,857	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,768	12,225	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	11,768	12,225	
Total Assets and Other Debits	19,001,888	18,533,320	

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)	2,810,090	2,810,090	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	262,824	(96,358)	28
Total Proprietary Capital	3,072,914	2,713,732	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,409,908	2,355,848	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,409,908	2,355,848	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	216,579	163,573	33
Payables to Municipality (233)	2,744,891	3,022,159	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	26,473	36,125	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	43,627	40,589	41
Total Current and Accrued Liabilities	3,031,570	3,262,446	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	21,803	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	21,803	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,487,496	10,179,491	49
Total Liabilities and Other Credits	19,001,888	18,533,320	

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)	23,061,917	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)	191,390				7
Total Utility Plant	23,253,307	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,226,169	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	7,226,169	0	0	0	
Net Utility Plant	16,027,138	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	6,848,513				6,848,513	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	351,749				351,749	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	43,455				43,455	6
Accruals charged other						7
accounts (specify):						8
Transportation & Power Oper. Equip	49,034				49,034	9
Salvage	14,647				14,647	10
Other credits (specify):						11
Adjust--Correct '96 Main Retirement	8,204				8,204	12
Total credits	467,089	0	0	0	467,089	13
Debits during year						14
Book cost of plant retired	77,783				77,783	15
Cost of removal	11,650				11,650	16
Other debits (specify):						17
None	0				0	18
Total debits	89,433	0	0	0	89,433	19
Balance End of Year	7,226,169	0	0	0	7,226,169	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 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	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	132,440	100,497	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	132,440	100,497	

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)				
General Obligation Bonds--1988	0	428	0	1
General Obligation Bonds--1989	100	428	0	2
General Obligation Bonds--1990	719	428	0	3
General Obligation Bonds--1991	627	428	0	4
General Obligation Bonds--1992	2,776	428	0	5
General Obligation Bonds--1993	535	428	2,140	6
General Obligation Bonds--1994	140	428	700	7
General Obligation Bonds--1995	100	428	599	8
General Obligation Bonds--1996	440	428	3,081	9
General Obligation Bonds--1997	30	428	237	10
General Obligation Bonds--1998	5,145	428	5,011	11
Total			11,768	
Unamortized premium on debt (251)				
NONE	0	428	0	12
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	2,810,090	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,810,090</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)					
1991 GOB \$700,000	03/01/1991	03/01/1998	5.85%	0	1
1992 GOB \$1,000,000	04/01/1992	04/01/1999	5.82%	100,000	2
1993 GOB \$825,000	04/01/1993	04/01/2003	4.98%	412,500	3
1994 GOB \$200,000	04/01/1994	04/01/2004	4.40%	120,000	4
1995 GOB \$125,000	04/01/1995	04/01/2005	5.30%	88,793	5
1996 GOB \$148,817	02/01/1996	03/01/1999	3.96%	14,228	6
1996 GOB \$500,000	02/01/1996	02/01/2006	4.41%	400,000	7
1997 GOB \$200,000	05/01/1997	04/01/2007	5.05%	184,000	8
1998 GOB \$102,000, REF. 1990 DEBT	03/01/1998	06/01/2000	4.24%	102,000	9
1998 GOB \$178,387, REF. 1991 DEBT	03/01/1998	06/01/2001	4.24%	178,387	10
1998 GOB \$316,667, REF. 1992 DEBT	03/01/1998	06/01/2002	4.24%	310,000	11
1998 GOB \$500,000	01/15/1998	04/01/2017	4.62%	500,000	12
1990 GOB \$400,000	03/01/1990	03/01/1998	6.50%	0	13
Total for Account 223				2,409,908	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	669,480	2
Charged electric department expense		3
Charged sewer department expense	31,107	4
Other (explain):		
CAPITAL COSTS	1,368	5
Total Accruals and other credits	701,955	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	82,068	7
PSC Remainder Assessment	6,331	8
Other (explain):		
1998 TAX EQUIVALENT	613,556	9
Total payments and other debits	701,955	
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)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
General Obligation Bonds---3/1/90	3,334	1,666	5,000	0	2
General Obligation Bonds--3/1/91	4,929	2,465	7,394	0	3
General Obligation Bonds--4/1/92	7,413	2,838	8,775	1,476	4
General Obligation Bonds--4/1/93	6,254	22,141	23,100	5,295	5
General Obligation Bonds--4/1/94	1,533	5,515	5,720	1,328	6
General Obligation Bonds--4/1/95	1,327	4,838	4,995	1,170	7
General Obligation Bonds--2/1/96	8,874	18,138	19,720	7,292	8
General Obligation Bonds--1/15/98		21,296	15,757	5,539	9
General Obligation Bonds--5/1/97	2,461	9,321	9,495	2,287	10
General Obligation Bonds--3/1/98		20,930	18,844	2,086	11
Subtotal	36,125	109,148	118,800	26,473	
Other Long-Term Debt (224)					
None	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	13
Subtotal	0	0	0	0	
Total	36,125	109,148	118,800	26,473	

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	10,179,491	0	0	0	0	10,179,491	1
Add credits during year:							
For Services	40,401					40,401	2
For Mains	196,631					196,631	3
Other (specify):							
METERS & ROMS	14,826					14,826	4
HYDRANTS	53,352					53,352	5
ASSESSMENTS	2,795					2,795	6
Deduct charges (specify):							
NONE	0					0	7
Balance End of Year	10,487,496	0	0	0	0	10,487,496	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
None		1
Total (Acct. 123):	0	
Other Investments (124):		
None		2
Total (Acct. 124):	0	
Sinking Funds (125):		
None		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
None		4
Total (Acct. 126):	0	
Other Special Funds (128):		
None		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,830,542	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	2,830,542	
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):	
None	16
Total (Acct. 145):	0
Prepayments (165):	
None	17
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
None	18
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
None	19
Total (Acct. 183):	0
Clearing Accounts (184):	
None	20
Total (Acct. 184):	0
Temporary Facilities (185):	
None	21
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
None	22
Total (Acct. 186):	0
Payables to Municipality (233):	
Due To General Fund	947,277
Local Sewer Revenue Payable	346,875
Milwaukee Metropolitan Sewerage District Payable	1,030,152
Due To Storm Sewer	420,587
Total (Acct. 233):	2,744,891
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	22,786,712	0	0	0	22,786,712	1
Materials and Supplies	116,468	0	0	0	116,468	2
Other (specify):						
None	0				0	3
Less Average:						
Reserve for Depreciation	7,037,341	0	0	0	7,037,341	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	10,333,493	0	0	0	10,333,493	6
Other (specify):						
None	0				0	7
Average Net Rate Base	5,532,346	0	0	0	5,532,346	
Net Operating Income	614,410	0	0	0	614,410	8
Net Operating Income as a percent of Average Net Rate Base						
	11.11%	N/A	N/A	N/A	11.11%	

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	2,810,090	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	83,233	3
Other (Specify):		
None	0	4
Total Average Proprietary Capital	2,893,323	
Net Income		
Net Income	359,182	5
 Percent Return on Proprietary Capital	 12.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NEW RATES AND RULES WENT INTO AFFECT FROM A RATE INCREASE EFFECTIVE 6/12/98. RATES AUTHORIZES IN THIS ORDER PROVIDE FOR AN 8.0% RATE OF RETURN ON THE WATER UTILITY NET INVESTMENT RATE BASE AND GENERATE AN ADDITIONAL \$303,951 OF REVENUES. THIS REPRESENTS AN OVERALL INCREASE OF 6%, OF WHICH \$167,608 WILL BE FROM GENERAL SERVICE, A 4% INCREASE, AND \$136,343 WILL BE FROM PUBLIC FIRE PROTECTION, A 19% INCREASE.

ALSO, IN 1998, WEST ALLIS RECEIVED NOTICE FROM MILWAUKEE WATER WORKS INDICATING THEY HAD FILED FOR A RATE INCREASE, WHICH WILL MOST LIKELY BE EFFECTIVE BY MID 1999. PLEASE NOTE, THIS WILL AFFECT THE WEST ALLIS RATES, UNDER THE PURCHASED WATER CLAUSE IN OUR RATE ORDER.

5. Obligations incurred or assumed, excluding commercial paper.

BOND ISSUE ON 1/15/98: \$500,000

BOND ISSUE ON 3/1/98, TO REFUND 1990, 1991, & 1992 OUTSTANDING DEBT: \$590,387

6. Formal proceedings with the Public Service Commission.

PURSUANT TO DUE NOTICE, THE COMMISSION HELD A TELEPHONIC HEARING AT MADISON AND WEST ALLIS ON MAY 28, 1998, BEFORE EXAMINER DONNA L. PASKE

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 14, 1999

Ms. Peggy Steeno, CPA
West Allis Municipal Water Utility
7525 West Greenfield Avenue
West Allis, WI 53214-4688

1998 Analytical Review DWCCA-6360-ELE

Dear Ms. Steeno:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,021,502	1
Total Sales of Water	5,021,502	
Other Operating Revenues		
Forfeited Discounts (470)	43,551	2
Miscellaneous Service Revenues (471)	21,107	3
Rents from Water Property (472)	29,769	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	49,952	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	144,379	
Total Operating Revenues	5,165,881	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	1,831,569	8
Pumping Expenses (620-633)	129,647	9
Water Treatment Expenses (640-652)	29,553	10
Transmission and Distribution Expenses (660-678)	995,100	11
Customer Accounts Expenses (901-905)	105,890	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	438,483	14
Total Operation and Maintenance Expenses	3,530,242	
Other Operating Expenses		
Depreciation Expense (403)	351,749	15
Amortization Expense (404-407)	0	16
Taxes (408)	669,480	17
Total Other Operating Expenses	1,021,229	
Total Operating Expenses	4,551,471	
NET OPERATING INCOME	614,410	

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	17,258	1,190,267	2,583,847	4
Commercial	2,027	702,176	1,028,760	5
Industrial	91	340,967	406,645	6
Total Metered Sales to General Customers (461)	19,376	2,233,410	4,019,252	
Private Fire Protection Service (462)	210		52,306	7
Public Fire Protection Service (463)	19,454		778,190	8
Other Sales to Public Authorities (464)	78	124,270	171,754	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	39,118	2,357,680	5,021,502	

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	None	0	0 1
Total		0	0

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)	778,190	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
None	0	4
Total Public Fire Protection Service (463)	778,190	
Forfeited Discounts (470):		
Customer late payment charges	43,551	5
Other (specify):		
None	0	6
Total Forfeited Discounts (470)	43,551	
Miscellaneous Service Revenues (471):		
Hydrant Service Charge	18,551	7
Miscellaneous Meter Charge	2,556	8
Total Miscellaneous Service Revenues (471)	21,107	
Rents from Water Property (472):		
Water Tower Revenue	29,769	9
Total Rents from Water Property (472)	29,769	
Interdepartmental Rents (473):		
None	0	10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	49,928	11
Other (specify):		
Miscellaneous	24	12
Total Other Water Revenues (474)	49,952	
Amortization of Construction Grants (475):		
None	0	13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	1,831,569	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	1,831,569	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	64,858	17
Pumping Labor and Expenses (624)	31,447	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	33,342	25
Total Pumping Expenses	129,647	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	4,125	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)	25,428	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	29,553	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	118,497	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	38,853	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	25,555	39
Rents (666)	27,111	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	366	42
Maintenance of Distribution Reservoirs and Standpipes (672)	12,815	43
Maintenance of Transmission and Distribution Mains (673)	309,192	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	307,735	46
Maintenance of Meters (676)	21,297	47
Maintenance of Hydrants (677)	131,950	48
Maintenance of Miscellaneous Plant (678)	1,729	49
Total Transmission and Distribution Expenses	995,100	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	34,874	51
Customer Records and Collection Expenses (903)	68,510	52
Uncollectible Accounts (904)	2,506	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	105,890	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,725	56
Office Supplies and Expenses (921)	14,866	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	24,910	59
Property Insurance (924)	6,808	60
Injuries and Damages (925)	23,624	61
Employee Pensions and Benefits (926)	299,732	62
Regulatory Commission Expenses (928)	5,931	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	15,294	65
Rents (931)	2,276	66
Maintenance of General Plant (932)	40,317	67
Total Administrative and General Expenses	438,483	
 Total Operation and Maintenance Expenses	 3,530,242	

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		613,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		18,443	2
Net property tax equivalent		595,113	
Social Security		68,036	3
PSC Remainder Assessment		6,331	4
Other (specify): NONE			5
Total tax expense		669,480	

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			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201400				3
County tax rate	mills		7.208700				4
Local tax rate	mills		10.011400				5
School tax rate	mills		10.572500				6
Voc. school tax rate	mills		2.007500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.711500				9
Total tax rate	mills		31.713000				10
Less: state credit	mills		1.508200				11
Net tax rate	mills		30.204800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.011400				14
Combined School Tax Rate	mills		12.580000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.591400				17
Total Tax Rate	mills		31.713000				18
Ratio of Local and School Tax to Total	dec.		0.712370				19
Total tax net of state credit	mills		30.204800				20
Net Local and School Tax Rate	mills		21.517003				21
Utility Plant, Jan. 1	\$	22,576,751	22,576,751				22
Materials & Supplies	\$	100,497	100,497				23
Subtotal	\$	22,677,248	22,677,248				24
Less: Plant Outside Limits	\$	24,000	24,000				25
Taxable Assets	\$	22,653,248	22,653,248				26
Assessment Ratio	dec.		0.992850				27
Assessed Value	\$	22,491,277	22,491,277				28
Net Local & School Rate	mills		21.517003				29
Tax Equiv. Computed for Current Year	\$	483,945	483,945				30
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	613,556					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)	139,592		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		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	139,592	0	
PUMPING PLANT			
Land and Land Rights (320)	7,990		12
Structures and Improvements (321)	236,133		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	594,651	88,649	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	838,774	88,649	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,620		23
Total Water Treatment Plant	7,620	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50,000		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)			139,592 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 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	139,592
PUMPING PLANT			
Land and Land Rights (320)			7,990 12
Structures and Improvements (321)			236,133 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			683,300 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	927,423
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,620 23
Total Water Treatment Plant	0	0	7,620
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			50,000 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)	2,227,134	1,652	26
Transmission and Distribution Mains (343)	11,607,703	222,027	27
Fire Mains (344)	0		28
Services (345)	2,697,365	21,109	29
Meters (346)	1,726,563	81,304	30
Hydrants (348)	2,211,314	193,585	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	20,520,079	519,677	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	96,729		34
Office Furniture and Equipment (391)	18,302		35
Computer Equipment (391.1)	80,990	9,452	36
Transportation Equipment (392)	389,195		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	56,715	944	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	153,242		41
Communication Equipment (397)	187,906	1,266	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	22,364		44
Other Tangible Property (399)	0		45
Total General Plant	1,005,443	11,662	
Total utility plant in service directly assignable	22,511,508	619,988	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	22,511,508	619,988	

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)			2,228,786 26
Transmission and Distribution Mains (343)	1,164	8,204	11,836,770 27
Fire Mains (344)			0 28
Services (345)	972		2,717,502 29
Meters (346)	57,994		1,749,873 30
Hydrants (348)	17,653		2,387,246 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	77,783	8,204	20,970,177
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			96,729 34
Office Furniture and Equipment (391)			18,302 35
Computer Equipment (391.1)			90,442 36
Transportation Equipment (392)			389,195 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			57,659 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			153,242 41
Communication Equipment (397)			189,172 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			22,364 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,017,105
Total utility plant in service directly assignable	77,783	8,204	23,061,917
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	77,783	8,204	23,061,917

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)	63,585	2.70%	3,769	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	63,585		3,769	
PUMPING PLANT				
Structures and Improvements (321)	106,938	2.43%	5,738	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	355,578	4.42%	28,243	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	462,516		33,981	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	3,440	6.00%	457	17
Total Water Treatment Plant	3,440		457	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	449,913	1.86%	41,440	19
Transmission and Distribution Mains (343)	2,270,471	0.93%	109,055	20
Fire Mains (344)	0			21
Services (345)	2,025,350	2.09%	56,585	22
Meters (346)	479,971	5.00%	86,911	23
Hydrants (348)	637,647	1.59%	36,559	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,863,352		330,550	

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					67,354	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	67,354	
321					112,676	8
322					0	9
323					0	10
324					0	11
325					383,821	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	496,497	
331					0	16
332					3,897	17
	0	0	0	0	3,897	
341					0	18
342					491,353	19
343	1,164	4,650		8,204	2,381,916	20
344					0	21
345	972	5,500			2,075,463	22
346	57,994		3,463	(12,289)	500,062	23
348	17,653	1,500	11,184	12,289	678,526	24
349					0	25
	77,783	11,650	14,647	8,204	6,127,320	

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)	23,507	2.27%	2,196	26
Office Furniture and Equipment (391)	14,283	5.88%	1,076	27
Computer Equipment (391.1)	80,812	25.00%	1,360	28
Transportation Equipment (392)	150,665	8.72%	37,818	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	51,546	5.88%	3,363	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	97,396	7.09%	11,216	33
Communication Equipment (397)	29,319	9.09%	17,138	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	8,092	5.88%	1,314	36
Other Tangible Property (399)	0			37
Total General Plant	455,620		75,481	
Total accum. prov. directly assignable	6,848,513		444,238	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,848,513		 444,238	

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					25,703	26
391					15,359	27
391.1					82,172	28
392					188,483	29
393					0	30
394					54,909	31
395					0	32
396					108,612	33
397					46,457	34
397.1					0	35
398					9,406	36
399					0	37
	0	0	0	0	531,101	
	77,783	11,650	14,647	8,204	7,226,169	
					0	38
	77,783	11,650	14,647	8,204	7,226,169	

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	197,779			197,779	1
February	197,168			197,168	2
March	222,134			222,134	3
April	207,275			207,275	4
May	221,251			221,251	5
June	268,667			268,667	6
July	286,918			286,918	7
August	278,346			278,346	8
September	252,457			252,457	9
October	219,626			219,626	10
November	218,887			218,887	11
December	206,463			206,463	12
Total for year	2,776,971	0	0	2,776,971	
Less: Measured or estimated water used in main flushing and water treatment during year				44,100	13
Less: Other utility use				2,240	14
Other utility use explanation:					15
Test Bench--234 ccf's--175,032 gallons					
Reservoir Inspection--2,065,228 gallons					
Water pumped into distribution system				2,730,631	16
Less: Water sold				2,357,680	17
Losses and unaccounted for				372,951	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
We had 50 Main Breaks, 15 Joint Leaks, and 21 Service Leaks.					
We are in the process of conducting a leak survey. This is our 2nd year and we're doing 1/3 of the city each year.					
Maximum gallons pumped by all methods in any one day during reporting year				12,123	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
High Usage Day					
Minimum gallons pumped by all methods in any one day during reporting year				5,119	24
Date of minimum: 1/24/1998					25
Total KWH used for pumping for the year				1,081,157	26
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					27
Point of Delivery: 56TH & NATIONAL AVENUE / 77TH & PIERCE					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)	
NONE	NONE	0	0	0	No	1

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	#1	#2	#3	1
Location	MODEL 8000--84TH STREET	MODEL 8000--84TH STREET	64663--96TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AC	AC	AC	5
Year Installed	1977	1977	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,000	4,000	3,150	8
Pump Motor or Standby Engine Mfr	AC	AC	AC	9
Year Installed	1977	1977	1959	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	200	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	64663--96TH STREET	64663--96TH STREET	1150--BYPASS @ 96TH ST	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AC	AC	AC	18
Year Installed	1959	1959	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	AC	US	AC	22
Year Installed	1959	1998	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	250	250	150	25
				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	116TH & ROGERS TANK	84TH & ROGERS TANK	6TH & LAPHAM RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1967	1993	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	154	128	0	6
Total capacity in gallons	1,500,000	1,500,000	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)			BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			15.0000	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	6.000	495,731	350	0	0	496,081	1
M	D	8.000	298,928	2,658	0	0	301,586	2
M	D	10.000	6,229	0	0	0	6,229	3
M	D	12.000	197,368	343	272	0	197,439	4
M	D	16.000	57,822	0	0	0	57,822	5
M	T	16.000	4,462	0	0	0	4,462	6
A	T	24.000	1,216	0	0	0	1,216	7
M	T	24.000	15,875	0	0	0	15,875	8
A	T	30.000	10,652	0	0	0	10,652	9
Total Within Municipality			1,088,283	3,351	272	0	1,091,362	
M	T	30.000	5,865	0	0	0	5,865	10
Total Outside of Municipality			5,865	0	0	0	5,865	
Total Utility			1,094,148	3,351	272	0	1,097,227	

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	6,773	0	3	0	6,770	24	1
M	0.750	7,056	0	0	0	7,056		2
L	1.000	1	0	0	0	1		3
M	1.000	4,001	1	0	0	4,002	3	4
L	1.250	1	0	0	0	1		5
M	1.250	301	0	0	0	301		6
M	1.500	354	1	1	0	354	3	7
L	1.500	4	0	0	1	5		8
L	2.000	26	0	1	0	25		9
M	2.000	467	0	0	0	467	2	10
M	3.000	68	0	1	0	67	2	11
M	4.000	87	9	0	0	96	2	12
M	6.000	193	0	0	0	193		13
M	8.000	179	1	0	0	180		14
M	10.000	1	0	0	0	1		15
M	12.000	13	0	0	0	13		16
Total Utility		19,525	12	6	1	19,532	36	

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	17,363	1,176	1,344	211	17,406	1,482	1
0.750	1,686	48	26	19	1,727	0	2
1.000	360	6	5	84	445	29	3
1.250	29	0	1	0	28	0	4
1.500	241	2	0	26	269	130	5
2.000	123	3	0	3	129	54	6
3.000	59	0	0	(1)	58	46	7
4.000	28	0	1	1	28	14	8
6.000	14	0	0	1	15	11	9
8.000	1	0	1	1	1	1	10
Total:	19,904	1,235	1,378	345	20,106	1,767	

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	15,697	1,237	22	6	0	444	17,406	1
0.750	1,565	122	2	1	0	37	1,727	2
1.000	18	309	12	16	0	90	445	3
1.250	0	26	2	0	0	0	28	4
1.500	3	202	17	12	0	35	269	5
2.000	0	86	15	15	3	10	129	6
3.000	0	38	2	14	0	4	58	7
4.000	0	8	13	7	0	0	28	8
6.000	0	3	3	8	0	1	15	9
8.000	0	0	1	0	0	0	1	10
Total:	17,283	2,031	89	79	3	621	20,106	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,608	41	41		2,608	2
Total Fire Hydrants	2,608	41	41	0	2,608	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	943
Number of distribution system valves end of year:	3,896
Number of distribution valves operated during year:	961

WATER OPERATING SECTION FOOTNOTES

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

This # is zero, because we don't sell for resale.

Water Utility Plant in Service (Page W-08)

1. For the 1996 Year-End Report, The substitute accountant used the wrong years costs to retire the mains. Therefore, the feet of Main retired was correct, but the Dollars were over booked causing this correcting entry of (+) \$8,204.45 to Distribution Mains.

Water Mains (Page W-17)

1. 773.8 FEET OF NEW 8" MAIN WAS PAID FOR BY THE DEVELOPER--TOLDT DEVELOPMENT, FOR NEW CONDO'S AT 116TH STREET & OKLAHOMA AVENUE.
2. 1883.7 FEET OF NEW 8" MAIN AND 349.8 FEET OF NEW 6" MAIN WERE PAID FOR BY THE DEVELOPER--HOME DEPOT, FOR A NEW HOME IMPROVEMENT STORE LOCATED AT 110TH STREET & NATIONAL AVENUE.
3. 342.9 FEET OF NEW 12" MAIN WAS PAID FOR BY THE DEVELOPER--WEST ALLIS MEMORIAL HOSPITAL, AT THEIR EXISTING LOCATION.

Main Additions are mainly financed through borrowings (Debt Issues) and Utility Earnings, and in rare instances are done through assessments. However, Mains installed for a city project are financed by the developers/owners. In 1998, there were no main assessments, but our rates are as follows:

1998 Rates for Main Assessments

Single	Double		
Residential		\$21.85	\$25.20
Commercial		\$27.31	\$31.50
Industrial		\$32.78	\$37.80

Water Services (Page W-18)

New Services are financed mainly through Borrowings (Debt Issues) and Utility Earnings. However, services installed for a city project are financed by the developers/owners. The rate structure is as follows:

Customers are charged the contractor's bid price, plus 15% for engineering costs.

Schedule Cz-1 is used when it is not a city project, and a private owner hires his own plumber to set up service.

Meters (Page W-19)

I have adjusted 345 (various sizes) Meters in the adjustment column to include all of our in stock, in truck, and in shop meters. This adjustment should be a one time thing and get our records in line for the future.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

1. # of distribution system valves at end of year do not include hydrant lead valves, per Brue Manthey and Vishwa Kashyap. This is consistent with the # reported in 1997, and will continue to be reported this way indefinitely into the future.

2. Per Mike Lempke, Water Superintendent, he realizes our valve exercising and hydrant operating programs do not comply with PSC 185.87, and gives the following reasons:

A. Current organization of staff--In order to comply with this regulation, other necessary water utility functions would be jeopardized.

B. Perhaps records of actual valves exercised and used have not been properly recorded.
