



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUPACA WATER UTILITY

Principal Office: 111 S MAIN STREET
WAUPACA, WI 54981

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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

WAUPACA WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPACA WATER UTILITY

Utility Address: 111 S MAIN STREET
WAUPACA, WI 54981

When was utility organized? 7/11/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SHARON NELSON

Title: CLERK/TREASURER

Office Address:

111 S MAIN STREET
WAUPACA, WI 54981

Telephone: (715) 258 - 4411

Fax Number: (715) 258 - 4418

E-mail Address:

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

Name: MR CLIFFORD A. WIERNIK CPA

Title: PRINCIPAL

Office Address: SCHUMAKER, ROMENESKO & ASSOC., SC
401 5TH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

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: MR CLIFFORD A. WIERNIK CPA

Title: PRINCIPAL

Office Address: SCHUMAKER, ROMENESKO & ASSOC., SC
501 5TH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

Date of most recent audit report: 3/19/1999

Period covered by most recent audit: December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DELVERN FAHSER
Title: UTILITY SUPERINTENDENT

Office Address:
111 S MAIN STREET
WAUPACA, WI 54981

Telephone: (715) 258 - 4411
Fax Number: (715) 258 - 4418

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MS MAUREEN JERGENSEN, MEMBER
- MR VOLANDA PERRY, MEMBER
- MR PATRICK PLAIR, MEMBER
- MS MARYKAY POEHLMAN, MEMBER
- MR JAMES SMITH, CHAIRPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:
Telephone:
Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	897,700	700,838	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	434,846	354,352	2
Depreciation Expense (403)	112,445	108,174	3
Amortization Expense (404-407)	0	112	4
Taxes (408)	124,199	124,270	5
Total Operating Expenses	671,490	586,908	
Net Operating Income	226,210	113,930	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	226,210	113,930	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,357	3,950	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	8,357	3,950	
Total Income	234,567	117,880	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	234,567	117,880	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	9,357	7,311	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	9,357	7,311	
Net Income	225,210	110,569	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,580,736	2,477,145	20
Balance Transferred from Income (433)	225,210	110,569	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)	6,978	6,978	25
Total Unappropriated Earned Surplus End of Year (216)	2,798,968	2,580,736	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on temporary investments	6,153	5
Interest on special assessments	1,935	6
Interest on other receivables	269	7
Total (Acct. 419):	8,357	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Depreciation amount on meters-purchase cost contributed by sewer utility	6,978	14
Total (Acct. 439)--Debit:	6,978	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	897,700	0	0	0	897,700	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	897,700	0	0	0	897,700	

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	115,273		115,273	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	565		565	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	115,838	0	115,838	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,222,894	5,424,657	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,486,405	1,380,837	2
Net Utility Plant	4,736,489	4,043,820	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	4,736,489	4,043,820	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	13,563	13,563	
Investment in Municipality (123)	0	0	7
Other Investments (124)	81,628	98,702	8
Special Funds (125-128)	230,600	17,238	9
Total Other Property and Investments	325,791	129,503	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,482	61,731	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	102,542	85,367	15
Other Accounts Receivable (143)	1,406	3,142	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	172,020	15,843	18
Materials and Supplies (151-163)	30,290	33,284	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	307,740	199,367	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	1,134	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	1,134	
Total Assets and Other Debits	5,370,020	4,373,824	

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)	921,049	739,004	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,798,968	2,580,736	28
Total Proprietary Capital	3,720,017	3,319,740	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	501,823	152,914	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	501,823	152,914	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	267,379	4,457	33
Payables to Municipality (233)	0	22,192	34
Customer Deposits (235)			35
Taxes Accrued (236)	117,647	117,647	36
Interest Accrued (237)	7,716	4,395	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	392,742	148,691	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	25,498	22,539	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	25,498	22,539	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	729,940	729,940	49
Total Liabilities and Other Credits	5,370,020	4,373,824	

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)	6,040,906	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)	181,988				7
Total Utility Plant	6,222,894	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,486,405	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	1,486,405	0	0	0	
Net Utility Plant	4,736,489	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	1,380,837				1,380,837	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	112,445				112,445	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,983				8,983	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	121,428	0	0	0	121,428	13
Debits during year						14
Book cost of plant retired	15,860				15,860	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	15,860	0	0	0	15,860	19
Balance End of Year	1,486,405	0	0	0	1,486,405	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):					
LAND	13,563			13,563	2
Total Nonutility Property (121)	13,563	0	0	13,563	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	13,563	0	0	13,563	

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)	30,290	33,284
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	30,290	33,284

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				1
Total			0	
Unamortized premium on debt (251)				
NONE				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	739,004	1
Changes during year (explain):		
Industrial park construction-paid by municipalty	182,045	2
Balance end of year	921,049	

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)					
1995 State Trust Fund	05/10/1995	03/15/2000	5.25%	56,938	1
1998 G.O. Promissory Note	10/01/1998	04/01/2008	4.25%	407,287	2
1995 G.O. Promissory Note	10/16/1995	10/16/2004	5.00%	37,598	3
Total for Account 223				501,823	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	117,647	1
Accruals:		
Charged water department expense	124,199	2
Charged electric department expense		3
Charged sewer department expense	3,772	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>127,971</u>	
Taxes paid during year:		
County, state and local taxes	117,647	6
Social Security taxes	8,839	7
PSC Remainder Assessment	1,485	8
Other (explain):		
NONE		9
Total payments and other debits	<u>127,971</u>	
Balance end of year	<u><u>117,647</u></u>	

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)					
STATE TRUST FUND	3,463	3,286	4,373	2,376	2
1995 G.O. Promissory Notes	497	1,479	1,586	390	3
1997 Bond Anticipation Notes	435	200	0	635	4
1998 G.O. Promissory Note		4,392	77	4,315	5
Subtotal	4,395	9,357	6,036	7,716	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	4,395	9,357	6,036	7,716	

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	729,940	0	0	0	0	729,940	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	729,940	0	0	0	0	729,940	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments	81,628	2
Total (Acct. 124):	81,628	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
Mortgage revenue and interest	230,600	5
Total (Acct. 128):	230,600	
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	102,542	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	102,542	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Miscellaneous accounts receivable	1,406	15
Total (Acct. 143):	1,406	

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):		
Construction costs in industrial park to be paid by City	19,584	16
Street construction costs on Session Street to be paid by City	104,559	17
Public fire protection due from City	47,541	18
Wages dueto City	(11,229)	19
Tax equivalent due to City	(9,147)	20
Misc. operating expenses paid by City	(1,806)	21
Sewer share of tax equivalent due from sewer utility	3,773	22
Sewer related construction costs due from sewer utility	7,989	23
Sewer share of depreciation expense on meters due from sewer utility	2,005	24
Rate of return on meters due from sewer utility	10,198	25
Sewer customer collections deposited in water checking account in error	(1,447)	26
Total (Acct. 145):	172,020	
Prepayments (165):		
NONE		27
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		29
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		30
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		31
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		32
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		33
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		34
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	5,686,265	0	0	0	5,686,265	1
Materials and Supplies	31,787	0	0	0	31,787	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,433,621	0	0	0	1,433,621	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	729,940	0	0	0	729,940	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,554,491	0	0	0	3,554,491	
Net Operating Income	226,210	0	0	0	226,210	8
Net Operating Income as a percent of Average Net Rate Base						
	6.36%	N/A	N/A	N/A	6.36%	

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	830,026	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,689,852	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,519,878	
Net Income		
Net Income	225,210	5
 Percent Return on Proprietary Capital	 6.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Feet of main In conjunction with the Session Street Project, Industrial Park project and Well #7 additions.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 14, 1999

Ms. Sharon Nelson, Clerk/Treasurer
Waupaca Water Utility
111 South Main Street
Waupaca, WI 54981-1583

1998 Analytical Review DWCCA-6280-ELE

Dear Ms. Nelson:

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)	815,726	1
Total Sales of Water	815,726	
Other Operating Revenues		
Forfeited Discounts (470)	1,877	2
Miscellaneous Service Revenues (471)	6,440	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	73,657	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	81,974	
Total Operating Revenues	897,700	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	46,960	8
Pumping Expenses (620-633)	149,281	9
Water Treatment Expenses (640-652)	24,579	10
Transmission and Distribution Expenses (660-678)	84,962	11
Customer Accounts Expenses (901-905)	20,260	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	108,804	14
Total Operation and Maintenance Expenses	434,846	
Other Operating Expenses		
Depreciation Expense (403)	112,445	15
Amortization Expense (404-407)		16
Taxes (408)	124,199	17
Total Other Operating Expenses	236,644	
Total Operating Expenses	671,490	
NET OPERATING INCOME	226,210	

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	1,925	102,930	175,081	4
Commercial	317	88,848	96,459	5
Industrial	29	941,122	368,330	6
Total Metered Sales to General Customers (461)	2,271	1,132,900	639,870	
Private Fire Protection Service (462)	33		20,445	7
Public Fire Protection Service (463)	1		136,228	8
Other Sales to Public Authorities (464)	47	13,455	19,183	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,352	1,146,355	815,726	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	136,228	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	136,228	
Forfeited Discounts (470):		
Customer late payment charges	1,877	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,877	
Miscellaneous Service Revenues (471):		
Reconnect charges, generator rental income, misc water revenues	6,440	7
Total Miscellaneous Service Revenues (471)	6,440	
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	10,198	10
Other (specify):		
Water revenues-Cellulink	14,342	11
DNR reimbursement of costs related to well #4 contaminaton	49,117	12
Total Other Water Revenues (474)	73,657	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	14,739	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	59	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	31,406	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	756	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	46,960	
 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)	94,688	17
Pumping Labor and Expenses (624)	17,257	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	10,400	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	5,072	23
Maintenance of Power Production Equipment (632)	1,853	24
Maintenance of Pumping Equipment (633)	20,011	25
Total Pumping Expenses	149,281	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	10,337	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)	10,129	28
Miscellaneous Expenses (643)	363	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,750	33
Total Water Treatment Expenses	24,579	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	1,667	35
Transmission and Distribution Lines Expenses (662)	10,671	36
Meter Expenses (663)	4,940	37
Customer Installations Expenses (664)	2,637	38
Miscellaneous Expenses (665)	9,521	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,467	43
Maintenance of Transmission and Distribution Mains (673)	15,555	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	15,420	46
Maintenance of Meters (676)	2,152	47
Maintenance of Hydrants (677)	16,776	48
Maintenance of Miscellaneous Plant (678)	156	49
Total Transmission and Distribution Expenses	84,962	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	1,052	51
Customer Records and Collection Expenses (903)	17,150	52
Uncollectible Accounts (904)	410	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)	1,648	54
Total Customer Accounts Expenses	20,260	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,773	56
Office Supplies and Expenses (921)	8,519	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,752	59
Property Insurance (924)	5,866	60
Injuries and Damages (925)	5,955	61
Employee Pensions and Benefits (926)	36,022	62
Regulatory Commission Expenses (928)	2,478	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,887	65
Rents (931)	6,307	66
Maintenance of General Plant (932)	1,245	67
Total Administrative and General Expenses	108,804	
Total Operation and Maintenance Expenses	434,846	

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		117,647	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,772	2
Net property tax equivalent		113,875	
Social Security		8,839	3
PSC Remainder Assessment		1,485	4
Other (specify): NONE			5
Total tax expense		124,199	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198404				3
County tax rate	mills		5.162786				4
Local tax rate	mills		11.671139				5
School tax rate	mills		9.237000				6
Voc. school tax rate	mills		1.674065				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.943394				10
Less: state credit	mills		1.612000				11
Net tax rate	mills		26.331394				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.671139				14
Combined School Tax Rate	mills		10.911065				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.582204				17
Total Tax Rate	mills		27.943394				18
Ratio of Local and School Tax to Total	dec.		0.808141				19
Total tax net of state credit	mills		26.331394				20
Net Local and School Tax Rate	mills		21.279481				21
Utility Plant, Jan. 1	\$	5,331,623	5,331,623				22
Materials & Supplies	\$	33,284	33,284				23
Subtotal	\$	5,364,907	5,364,907				24
Less: Plant Outside Limits	\$	139,010	139,010				25
Taxable Assets	\$	5,225,897	5,225,897				26
Assessment Ratio	dec.		0.997887				27
Assessed Value	\$	5,214,855	5,214,855				28
Net Local & School Rate	mills		21.279481				29
Tax Equiv. Computed for Current Year	\$	110,969	110,969				30
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	117,647					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)	20,214		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)	319,186		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	320,556		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	659,956	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	237,437		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	5,899		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	284,518		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	16,234		20
Total Pumping Plant	544,088	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,000		22
Water Treatment Equipment (332)	78,396		23
Total Water Treatment Plant	80,396	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,138		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)			20,214	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)			319,186	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			320,556	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	659,956	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			237,437	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			5,899	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			284,518	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			16,234	20
Total Pumping Plant	0	0	544,088	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,000	22
Water Treatment Equipment (332)			78,396	23
Total Water Treatment Plant	0	0	80,396	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,138	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)	901,606		26
Transmission and Distribution Mains (343)	2,094,385	532,213	27
Fire Mains (344)	0		28
Services (345)	311,213	95,730	29
Meters (346)	355,349	11,430	30
Hydrants (348)	157,949	41,332	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,824,640	680,705	
GENERAL PLANT			
Land and Land Rights (389)	1,500		33
Structures and Improvements (390)	105,677		34
Office Furniture and Equipment (391)	4,183		35
Computer Equipment (391.1)	14,864		36
Transportation Equipment (392)	42,071	34,378	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	46,034	6,459	39
Laboratory Equipment (395)	5,793		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,422	3,600	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	222,544	44,437	
Total utility plant in service directly assignable	5,331,624	725,142	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,331,624	725,142	

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)			901,606 26
Transmission and Distribution Mains (343)	6,471		2,620,127 27
Fire Mains (344)			0 28
Services (345)	3,286		403,657 29
Meters (346)	3,462		363,317 30
Hydrants (348)	2,641		196,640 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,860	0	4,489,485
GENERAL PLANT			
Land and Land Rights (389)			1,500 33
Structures and Improvements (390)		0	105,677 34
Office Furniture and Equipment (391)		0	4,183 35
Computer Equipment (391.1)			14,864 36
Transportation Equipment (392)			76,449 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			52,493 39
Laboratory Equipment (395)			5,793 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,022 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	266,981
Total utility plant in service directly assignable	15,860	0	6,040,906
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,860	0	6,040,906

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)	235,210	2.94%	9,385	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	55,302	1.77%	5,674	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	290,512		15,059	
PUMPING PLANT				
Structures and Improvements (321)	147,781	2.43%	5,769	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	165	5.58%	329	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	142,924	4.42%	12,576	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	16,234	4.29%		15
Total Pumping Plant	307,104		18,674	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,565	2.50%	50	16
Water Treatment Equipment (332)	50,275	6.00%	4,705	17
Total Water Treatment Plant	51,840		4,755	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	252,664	1.86%	16,770	19
Transmission and Distribution Mains (343)	263,610	0.93%	21,923	20
Fire Mains (344)	0			21
Services (345)	102,923	2.09%	7,470	22
Meters (346)	12,145	5.00%	17,967	23
Hydrants (348)	26,964	1.59%	2,819	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	658,306		66,949	

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				0	244,595	4
315					0	5
316					60,976	6
317					0	7
	0	0	0	0	305,571	
321					153,550	8
322					0	9
323					494	10
324					0	11
325					155,500	12
326					0	13
327					0	14
328					16,234	15
	0	0	0	0	325,778	
331					1,615	16
332					54,980	17
	0	0	0	0	56,595	
341					0	18
342					269,434	19
343	6,471				279,062	20
344					0	21
345	3,286				107,107	22
346	3,462				26,650	23
348	2,641				27,142	24
349					0	25
	15,860	0	0	0	709,395	

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)	12,725	2.27%	2,399	26
Office Furniture and Equipment (391)	4,184	5.88%		27
Computer Equipment (391.1)	5,453	25.00%	3,714	28
Transportation Equipment (392)	28,990	10.56%	6,257	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	15,054	5.88%	2,897	31
Laboratory Equipment (395)	4,739	5.88%	340	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	1,930	9.09%	384	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	73,075		15,991	
Total accum. prov. directly assignable	1,380,837		121,428	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,380,837		 121,428	

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					15,124	26
391				(1)	4,183	27
391.1				1	9,168	28
392					35,247	29
393					0	30
394					17,951	31
395					5,079	32
396					0	33
397					2,314	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	89,066	
	15,860	0	0	0	1,486,405	
					0	38
	15,860	0	0	0	1,486,405	

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			96,133	96,133	1
February			89,884	89,884	2
March			98,422	98,422	3
April			98,093	98,093	4
May			109,646	109,646	5
June			104,916	104,916	6
July			104,576	104,576	7
August			105,187	105,187	8
September			102,738	102,738	9
October			101,387	101,387	10
November			89,074	89,074	11
December			88,257	88,257	12
Total for year	0	0	1,188,313	1,188,313	
Less: Measured or estimated water used in main flushing and water treatment during year				1,265	13
Less: Other utility use				15,109	14
Other utility use explanation:					15
Leaks, miscellaneous usage					
Water pumped into distribution system				1,171,939	16
Less: Water sold				1,146,355	17
Losses and unaccounted for				25,584	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				4,482	21
Date of maximum: 5/8/1998					22
Cause of maximum:					23
High production from foundry use					
Minimum gallons pumped by all methods in any one day during reporting year				1,510	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				1,824,220	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)	
SOUTH WASHINGTON ST (DEEPW	2	45	8	384,000	Yes	1
BERLIN STREET (DEEPWELL)	3	68	10	864,000	Yes	2
MATHESON STREET (DEEPWELL)	4	88	8	1,080,000	Yes	3
CTH E (DEEPWELL)	5	84	14	1,728,000	Yes	4
CTH E (DEEPWELL)	6	75	14	816,000	Yes	5

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	NO 2	NO 3	NO 4	1
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1951	1962	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	450	900	750	8
Pump Motor or Standby Engine Mfr	LAYNE	I.H.	LAYNE	10
Year Installed	1951	1962	1968	11
Type	ELECTRIC	PROPANE	ELECTRIC	12
Horsepower	50	100	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 5	NO 6	STANDBY #5	14
Location	COUNTY TRUNK E	COUNTY TRUNK E	COUNTY TRUNK E	15
Purpose	P	P	S	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	KOHLER	18
Year Installed	1970	1983	1970	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,100	1,000	1	21
Pump Motor or Standby Engine Mfr	KOHLER	WAUKESHA	KOHLER	23
Year Installed	1970	1983	1970	24
Type	PROPANE	DIESEL	PROPANE	25
Horsepower	200	100	1	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 #3 STANDBY			1
Location	BERLIN ST STANDBY #3			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	IH			5
Year Installed	1965			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1			8
Pump Motor or Standby Engine Mfr	IH			10
Year Installed	1965			11
Type	PROPANE			12
Horsepower	1			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
Year Installed				23
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	MT TOM	MT TOM 2	SHAMBEAU HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3
Year constructed	1994	1973	1973	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	110	6
Total capacity in gallons	300,000	750,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	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	1.500	124	0	0	0	124	1
M	D	2.000	1,395	0	791	0	604	2
M	D	3.000	15,934	0	0	0	15,934	3
A	D	4.000	1,736	0	0	0	1,736	4
M	D	4.000	36,182	0	2,156	0	34,026	5
A	D	6.000	1,855	0	0	0	1,855	6
M	D	6.000	68,962	293	227	0	69,028	7
M	D	8.000	31,232	2,274	0	0	33,506	8
M	D	10.000	27,447	1,439	0	0	28,886	9
M	D	12.000	17,895	4,369	0	0	22,264	10
M	D	14.000	3,355	0	0	0	3,355	11
M	D	16.000	4,203	3,368	0	0	7,571	12
M	D	20.000	1,730	0	0	0	1,730	13
Total Within Municipality			212,050	11,743	3,174	0	220,619	
M	D	20.000	9,925	0	0	0	9,925	14
Total Outside of Municipality			9,925	0	0	0	9,925	
Total Utility			221,975	11,743	3,174	0	230,544	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,724	36	2	0	1,758		1
M	1.000	122	7	1	0	128		2
M	1.250	7	0	0	0	7		3
M	1.500	31	1	2	0	30		4
M	2.000	29	6	0	0	35		5
M	4.000	8	1	0	0	9		6
P	4.000	1	0	0	0	1		7
M	6.000	5	1	1	0	5		8
P	6.000	1	0	0	0	1		9
M	8.000	10	0	0	0	10		10
Total Utility		1,938	52	6	0	1,984	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,225	74	5	0	2,294	134	1
1.000	78	4	2	0	80	0	2
1.500	15	0	0	0	15	4	3
2.000	26	0	0	0	26	1	4
3.000	7	2	0	0	9	0	5
4.000	5	1	1	0	5	0	6
6.000	5	1	1	0	5	1	7
Total:	2,361	82	9	0	2,434	140	

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)	
0.750	1,908	250	11	25	0	100	2,294	1
1.000	5	55	6	11	0	3	80	2
1.500	1	7	3	4	0	0	15	3
2.000	0	15	4	6	0	1	26	4
3.000	0	2	1	5	0	1	9	5
4.000	0	1	2	0	0	2	5	6
6.000	0	0	4	0	0	1	5	7
Total:	1,914	330	31	51	0	108	2,434	

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	299	15	5		309	2
Total Fire Hydrants	299	15	5	0	309	
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:	70
Number of distribution system valves end of year:	576
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

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

Tina Dennis called back from Waupaca and stated their metered sales numbers where off. Residential was 119,502 and should be 102,930, Commercial was 98,779 and should be 88,848 , Industrial was 1,081,741 and should be 941,122 and Public was 14,903 and should be 13,455. New total is 1,146,355. Water pumped into distribution system is the same. New Unaccounted for percentage is 2.18%.

Tina blamed the faulty numbers on the new computer system they are installing. She stated when they ran the system a second time these new numbers came up. I recommend we put a copy of this email in the file with a reminder that we take a close look at their numbers for 1999. Bruce Schmidt 5/24/99

Water Operation & Maintenance Expenses (Page W-05)

Account #614 - Maintenance of wells and springs - 1998 increased by \$16,904 due to required inspection and cleaning of well #5.

Account #673 - Maintenance of mains - 1998 increased by \$10,401 due to increased repair costs.

Water Mains (Page W-17)

1998 water main additions were financed as follows:
Paid in capital by City for Industrial Park \$99,338 (2474')
Financed by the water utility \$432,875 (9269')

Water Services (Page W-18)

1998 service additions were financed as follows:
Paid in capital by City for Industrial Park \$23,545 (6)
Paid by the utility department \$72,185 (46)
