



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO UTILITY COMMISSION

Principal Office: 1210 MAIN STREET
OCONTO, WI 54153

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO UTILITY COMMISSION

Utility Address: 1210 MAIN STREET
OCONTO, WI 54153

When was utility organized? 7/1/1945

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA M. BELONGIA

Title: CITY CLERK/TREASURER

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address: CITYOCON@NETNET.NET

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

Name: MR PATRICK R. KASS CPA

Title:

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

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: JONET & FOUNTAIN CPA

Title:

Office Address:

200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54303

Telephone: (920) 435 - 4361

Fax Number:

E-mail Address:

Date of most recent audit report: 3/16/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR EDWARD WILDE

Title: UTILITY COMMISSION PRESIDENT

Office Address:

1210 MAIN STREET
OCONTO, WI 54303

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address:

Name of utility commission/committee: OCONTO UTILITY COMMISSION

Names of members of utility commission/committee:

- MR DUANE LEBRECK
 - MR DAVE RETZLAFF
 - MR EARL UHL
 - MR MITCH VANHULLE
 - MR ED WILDE, COMMISSION PRESIDENT
-

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: 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)	558,581	543,275	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	176,667	202,577	2
Depreciation Expense (403)	111,158	106,617	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	16,494	16,566	5
Total Operating Expenses	304,319	325,760	
Net Operating Income	254,262	217,515	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	254,262	217,515	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	438,381	393,810	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	83,762	79,801	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	522,143	473,611	
Total Income	776,405	691,126	
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	776,405	691,126	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	302,292	310,806	14
Amortization of Debt Discount and Expense (428)	6,314	6,314	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	308,606	317,120	
Net Income	467,799	374,006	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,704,880	3,330,874	20
Balance Transferred from Income (433)	467,799	374,006	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)	4,172,679	3,704,880	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON-REGULATED SEWER	438,381	3
Total (Acct. 417):	438,381	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON MONEY MARKET, CD'S & STATE INVESTMENT POOL	83,762	5
Total (Acct. 419):	83,762	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	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	0	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)	0				0	1
Costs & 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	558,581	0	0	0	558,581	1
Less: interdepartmental sales	0	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	558,581	0	0	0	558,581	

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	49,902		49,902	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			0	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	18,184		18,184	19
Total Payroll	68,086	0	68,086	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,405,391	6,057,910	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	904,358	790,239	2
Net Utility Plant	5,501,033	5,267,671	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,603,834	10,696,538	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,308,023	2,118,420	4
Net Nonutility Property	9,295,811	8,578,118	
Investment in Municipality (123)	0	0	5
Other Investments (124)	604,476	189,650	6
Special Funds (125)	1,236,782	1,089,791	7
Total Other Property and Investments	11,137,069	9,857,559	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	196,451	50	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,964	51,026	11
Other Accounts Receivable (143)	374,582	383,710	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	53,102	54,868	14
Materials and Supplies (150)	16,834	19,242	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	683,933	508,896	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	50,509	56,822	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	194,379	218,676	20
Total Deferred Debits	244,888	275,498	
Total Assets and Other Debits	17,566,923	15,909,624	

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)	387,165	387,165	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,172,679	3,704,880	23
Total Proprietary Capital	4,559,844	4,092,045	
LONG-TERM DEBT			
Bonds (221)	5,268,759	5,662,756	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,896,404	1,133,154	26
Total Long-Term Debt	7,165,163	6,795,910	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,348	5,660	28
Payables to Municipality (233)	0	3,085	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	53,499	44,374	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	66,847	53,119	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,775,069	4,968,550	41
Total Liabilities and Other Credits	17,566,923	15,909,624	

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)	6,405,391	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	0				7
Utility Plant Acquisition Adjustments (108)	0				8
Other Utility Plant Adjustments (109)	0				9
Total Utility Plant	6,405,391	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	904,358	0	0	0	10
Total Accumulated Provision	904,358	0	0	0	
Net Utility Plant	5,501,033	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	790,239				790,239	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	111,158				111,158	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,041				4,041	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	115,199	0	0	0	115,199	13
Debits during year						14
Book cost of plant retired	1,080				1,080	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,080	0	0	0	1,080	19
Balance End of Year	904,358	0	0	0	904,358	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.80%					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	10,696,538	914,958	7,662	11,603,834	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	10,696,538	914,958	7,662	11,603,834	
Less accum. prov. depr. & amort. (122)	2,118,420	197,265	7,662	2,308,023	3
Net Nonutility Property	8,578,118	717,693	0	9,295,811	

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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	15,967	18,719
Sewer utility	867	523
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	16,834	19,242

**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)				
1993 REVENUE REFUNDING BONDS	6,314	428	50,509	1
Total			50,509	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	387,165	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>387,165</u></u>	

BONDS (ACCT. 221)

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)	
1993 REVENUE REFUNDING BONDS	08/01/1993	12/01/2006	5.11%	1,837,663	1
SPECIAL ASSESSMENT B BONDS	11/01/1993	11/01/2033	5.13%	151,564	2
CLEAN WATER FUNDS	07/01/1995	05/01/2014	3.27%	3,279,532	3
Total Bonds (Account 221):				5,268,759	

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)	
Other Long-Term Debt (224)					
REVENUE BOND ANTICIPATION NOTE	09/01/1998	09/01/1999	4.24%	785,000	1
REVENUE BOND ANTICIPATION NOTE	03/01/1996	03/01/2001	4.00%	1,111,404	2
Total for Account 224				<u>1,896,404</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	16,494	2
Charged electric department expense		3
Charged sewer department expense	173	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>16,667</u>	
Taxes paid during year:		
County, state and local taxes	16,000	6
Social Security taxes		7
PSC Remainder Assessment	667	8
Other (explain):		
NONE		9
Total payments and other debits	<u>16,667</u>	
Balance end of year	<u><u>0</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)					
1993 REFUNDING BONDS	8,679	103,322	104,146	7,855	1
FMHA BONDS	1,313	7,972	7,990	1,295	2
CLEAN WATER FUND BONDS	18,703	108,856	109,696	17,863	3
Subtotal	28,695	220,150	221,832	27,013	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
REVENUE BOND ANTICIPATION NOTES	15,679	57,845	47,038	26,486	5
AMORTIZATION OF DEF EXP ON BOND DEFEASANCE	0	24,297	24,297	0	6
Subtotal	15,679	82,142	71,335	26,486	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	44,374	302,292	293,167	53,499	

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	2,289,424	0	0	2,679,126	0	4,968,550	1
Add credits during year:							
For Services	24,255					24,255	2
For Mains	196,249			661,615		857,864	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
FEDERAL GRANT AMORTIZATION				75,600		75,600	5
Balance End of Year	2,509,928	0	0	3,265,141	0	5,775,069	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	574,429			2,884,865		3,459,294	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):		
DEFERRED SPECIAL ASSESSMENTS FOR WATER AND SEWER	604,476	2
Total (Acct. 124):	604,476	
Special Funds (125):		
REVENUE BOND RESERVES	411,793	3
DEBT SERVICE FUND	394,335	4
EQUIPMENT REPLACEMENT FUND FEDERAL SEWER GRANT	316,793	5
UNRESTRICTED EQUIPMENT REPLACEMENT FUND	113,861	6
Total (Acct. 125):	1,236,782	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,964	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	42,964	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	116,021	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM SANITARY DISTRICTS FOR CAP COST - WWTP UPGRADE	253,336	14
INTEREST RECEIVABLE	5,225	15
Total (Acct. 143):	374,582	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER ON TAX ROLL	5,407	16
4TH QUARTER HYDRANT AND WATER CHARGE	47,695	17
Total (Acct. 145):	53,102	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRAL ON REFUNDING DEBT - GASB STMT #23	194,379	20
Total (Acct. 183):	194,379	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	22
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	6,231,650	0	0	0	6,231,650	1
Materials and Supplies	17,343	0	0	0	17,343	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	847,298	0	0	0	847,298	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,399,676	0	0	0	2,399,676	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,002,019	0	0	0	3,002,019	
Net Operating Income	254,262	0	0	0	254,262	8
Net Operating Income as a percent of Average Net Rate Base						
	8.47%	N/A	N/A	N/A	8.47%	

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	387,165	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,938,779	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,325,944	
Net Income		
Net Income	467,799	5
Percent Return on Proprietary Capital	10.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

UTILITY ASSETS ADDED FROM SUBDIVISION AND COMPLETION OF CAPITAL PROJECT

2. Leaseholder changes.

3. Extensions of service.

SUBDIVISIONS ADDED AND CAPITAL PROJECT COMPLETED. SPECIAL ASSESSMENTS FOR SERVICES.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

ADDITION DEBT RECORD AS RESULT OF CAPITAL PROJECT.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

UNTIMELY DEATH OF KEY UTILITY PERSONNEL RESULTED IN METER TESTING BELOW REQUIRED AMOUNTS.

FINANCIAL SECTION FOOTNOTES

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

SPECIAL ASSESSMENTS FOR SERVICES AND MAINS FROM PROPERTY OWNERS.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 11/10/99

item 1: will make suggested adjustments in 1999 report.

item 2: customers account expenses increased as a result of salary increases and reallocation of staff time. Trans/distribution expenses decreased due to less repair expense and personnel shortages.

ele

November 4, 1999

Ms. Linda M. Belongia, City Clerk Treasurer
Oconto Utility Commission
1210 Main Street
Oconto, WI 54153-1597

1998 Analytical Review DWCCA-4350-ELE

Dear Ms. Belongia:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During review of the Balance Sheet End-Of-Year Account Balances, schedule F-19, we noted that you report \$194,379 in Account 183, Other Deferred Debits, described as deferral on refunding debt. We also noted that it is being amortized to Account 237, Interest Accrued, on schedule F-17.

Since this item is associated with debt, the deferral should be reported in Account 181, Unamortized Debt Discount and Expense and the amortization should be charged to Account 428, Amortization of Debt Discount and Expense, not Account 237.

Please make the necessary adjustments in your records. Please confirm that this adjustment will be recorded during 1999.

2. During our review, we noted total customer accounts expenses, page W-1, increased over 25% and \$5,000 from 1997 expenses, and total transmission and distribution expenses, page W-1, decreased from 1997. Please furnish a brief explanation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please

respond within 30 days of this letter. If we have no questions regarding

FINANCIAL SECTION FOOTNOTES

your response, you can consider the review closed.

Sincerely,

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\4350 rev letter.doc

cc: Mr. Ed Wilde, Commission President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	544,180	1
Total Sales of Water	544,180	
Other Operating Revenues		
Forfeited Discounts (470)	4,473	2
Miscellaneous Service Revenues (471)	272	3
Rents from Water Property (472)	5,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,656	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,401	
Total Operating Revenues	558,581	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	51,562	8
Pumping Expenses (620-625)	5,034	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	46,487	11
Customer Accounts Expenses (901-904)	29,926	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,658	14
Total Operation and Maintenance Expenses	176,667	
Other Operating Expenses		
Depreciation Expense (403)	111,158	15
Amortization Expense (404-407)		16
Taxes (408)	16,494	17
Total Other Operating Expenses	127,652	
Total Operating Expenses	304,319	
NET OPERATING INCOME	254,262	

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	1,540	73,743	241,647	4
Commercial	183	29,595	61,932	5
Industrial	30	12,998	20,786	6
Total Metered Sales to General Customers (461)	1,753	116,336	324,365	
Private Fire Protection Service (462)	14		6,034	7
Public Fire Protection Service (463)	1		189,916	8
Other Sales to Public Authorities (464)	22	12,206	23,865	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 1,790	 128,542	 544,180	

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)	189,916	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)	189,916	
Forfeited Discounts (470):		
Customer late payment charges	4,473	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,473	
Miscellaneous Service Revenues (471):		
WATER TURN ON & SHUT OFF AND THAWS	272	7
Total Miscellaneous Service Revenues (471)	272	
Rents from Water Property (472):		
ANTENNA ON WATER TOWER	5,000	8
Total Rents from Water Property (472)	5,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,656	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,656	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	10,608	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	22,984	3
Maintenance of Water Source Plant (605)	17,970	4
Total Source of Supply Expenses	51,562	
 PUMPING EXPENSES		
Operation Labor (620)	2,097	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	2,937	9
Total Pumping Expenses	5,034	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,501	16
Maintenance of Mains (651)	6,104	17
Maintenance of Services (652)	9,779	18
Maintenance of Meters (653)	15,450	19
Maintenance of Hydrants (654)	10,790	20
Maintenance of Other Plant (655)	863	21
Total Transmission and Distribution Expenses	46,487	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,337	22
Accounting and Collecting Labor (902)	23,589	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	29,926	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,825	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,886	30
Property Insurance (924)	5,046	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,675	35
Transportation Expenses (933)	1,226	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	43,658	
 Total Operation and Maintenance Expenses	 176,667	

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		16,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		173	2
Net property tax equivalent		15,827	
Social Security			3
PSC Remainder Assessment		667	4
Other (specify): NONE			5
Total tax expense		16,494	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.275638				3
County tax rate	mills		6.594213				4
Local tax rate	mills		8.561223				5
School tax rate	mills		14.307996				6
Voc. school tax rate	mills		1.729240				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.468310				10
Less: state credit	mills		2.420466				11
Net tax rate	mills		29.047844				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.561223				14
Combined School Tax Rate	mills		16.037236				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.598459				17
Total Tax Rate	mills		31.468310				18
Ratio of Local and School Tax to Total	dec.		0.781690				19
Total tax net of state credit	mills		29.047844				20
Net Local and School Tax Rate	mills		22.706405				21
Utility Plant, Jan. 1	\$	0	0				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	0	0				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	0	0				26
Assessment Ratio	dec.		0.000000				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		22.706405				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	16,000					32
Tax equiv. for current year (see note 6)	\$	16,000					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	1,680		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)	156,538		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	158,218	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	127,273		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	199,041		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,665		20
Total Pumping Plant	331,979	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,781		23
Total Water Treatment Plant	5,781	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	321		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)			1,680 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)			156,538 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	158,218
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			127,273 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			199,041 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,665 20
Total Pumping Plant	0	0	331,979
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,781 23
Total Water Treatment Plant	0	0	5,781
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			321 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	391,323		26
Transmission and Distribution Mains (343)	3,752,009	277,886	27
Fire Mains (344)	0		28
Services (345)	720,000	39,302	29
Meters (346)	130,886	8,729	30
Hydrants (348)	285,746	22,049	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,280,285	347,966	
GENERAL PLANT			
Land and Land Rights (389)	19,861		33
Structures and Improvements (390)	133,368		34
Office Furniture and Equipment (391)	7,092		35
Computer Equipment (391.1)	10,358		36
Transportation Equipment (392)	40,326		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	37,490	595	39
Laboratory Equipment (395)	7,307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	25,845		44
Other Tangible Property (399)	0		45
Total General Plant	281,647	595	
Total utility plant in service directly assignable	6,057,910	348,561	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,057,910	348,561	

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)			391,323 26
Transmission and Distribution Mains (343)			4,029,895 27
Fire Mains (344)			0 28
Services (345)			759,302 29
Meters (346)	1,080		138,535 30
Hydrants (348)			307,795 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,080	0	5,627,171
GENERAL PLANT			
Land and Land Rights (389)			19,861 33
Structures and Improvements (390)			133,368 34
Office Furniture and Equipment (391)			7,092 35
Computer Equipment (391.1)			10,358 36
Transportation Equipment (392)			40,326 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			38,085 39
Laboratory Equipment (395)			7,307 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			25,845 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	282,242
Total utility plant in service directly assignable	1,080	0	6,405,391
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,080	0	6,405,391

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			11,620	11,620	1
February			10,120	10,120	2
March			11,630	11,630	3
April			11,593	11,593	4
May			13,244	13,244	5
June			14,001	14,001	6
July			14,683	14,683	7
August			14,787	14,787	8
September			13,158	13,158	9
October			11,943	11,943	10
November			11,494	11,494	11
December			12,562	12,562	12
Total for year	0	0	150,835	150,835	
Less: Measured or estimated water used in main flushing and water treatment during year				4,048	13
Less: Other utility use				1,245	14
Other utility use explanation:					15
NORTHSHORE SANITARY DISTRICT FLUSHING					
Water pumped into distribution system				145,542	16
Less: Water sold				128,542	17
Losses and unaccounted for				17,000	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, 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				857	21
Date of maximum: 6/15/1998					22
Cause of maximum:					23
WATERMAIN FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				177	24
Date of minimum: 11/28/1998					25
Total KWH used for pumping for the year				338,577	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)	
WELL #5 - 302 MADISON STREET	5	638	15	400,000	Yes	1
WELL #7 - 120 VANHECKE AVE	7	531	14	1,700,000	Yes	2
WELL #8 - 801 SCHERER AVE	8	632	15	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				Diameter in inches (e)
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
0	0	0	0	0	0

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	#5	#7	#8	1
Location	302 MADISON STREET	120 VAN HECKE RD	801 SCHERER AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1976	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	840	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	YASKAWA	10
Year Installed	1976	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	150	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				24
Horsepower				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	EVERGREEN TOWER	SCHERER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1978	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	134	150	6
Total capacity in gallons	500,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	102,856	0	0	0	102,856	1
P	D	6.000	3,565	1,549	0	0	5,114	2
M	D	8.000	34,358	0	0	0	34,358	3
P	D	8.000	732	2,076	0	0	2,808	4
M	D	10.000	26,243	0	0	0	26,243	5
P	D	10.000	4,722	3,519	0	0	8,241	6
M	D	12.000	12,599	0	0	0	12,599	7
P	D	12.000	8,503	854	0	0	9,357	8
Total Within Municipality			193,578	7,998	0	0	201,576	
Total Utility			193,578	7,998	0	0	201,576	

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	1,561	0	0	0	1,561		1
M	1.000	76	103	0	0	179		2
P	1.000	24	0	0	0	24		3
M	1.500	33	0	0	0	33		4
M	2.000	25	0	0	0	25		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	2	0	0	0	2		8
P	6.000	1	0	0	0	1		9
P	8.000	1	0	0	0	1		10
Total Utility		1,731	103	0	0	1,834	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 (o).

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	1,694	90	23	0	1,761	57	1
0.750	48	0	0	0	48	1	2
1.000	32	0	1	0	31	4	3
1.500	39	5	1	0	43	1	4
2.000	14	1	1	0	14	0	5
3.000	8	0	0	0	8	0	6
4.000	3	0	0	0	3	0	7
Total:	1,838	96	26	0	1,908	63	

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	1,591	127	13	5	0	25	1,761	1
0.750	21	10	5	3	0	9	48	2
1.000	2	19	5	2	0	3	31	3
1.500	3	29	5	1	0	5	43	4
2.000	0	2	1	6	0	5	14	5
3.000	0	3	0	4	0	1	8	6
4.000	0	0	2	0	0	1	3	7
Total:	1,617	190	31	21	0	49	1,908	

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	353	1			354	2
Total Fire Hydrants	353	1	0	0	354	
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:	354
Number of distribution system valves end of year:	448
Number of distribution valves operated during year:	224

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per utility response 11/10/99: customer account expenses increased as a result of salary increases and reallocation of utility staff time allocated to customer account expenses. Transmission and distribution expenses decreased due to less repair expense for 1998 and utility running short personnel. ele

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

PROPERTY TAX EQUIVALENT AUTHORIZED BY MUNICIPALITY - PER 11/8/94 COUNCIL MINUTES.

Water Utility Plant in Service (Page W-08)

WATER SERVICES PAID FOR BY UTILITY AND SUBDIVISION DEVELOPERS AND RECORDED IN CONTRIBUTED CAPITAL.

Water Mains (Page W-15)

WATER MAINS ADDED FINANCED BY SUBDIVISION DEVELOPERS AND UTILITY. SPECIAL ASSESSMENTS AND VALUE RECORDED IN CONTRIBUTED CAPITAL.

Water Services (Page W-16)

Additions were financed through property owner special assessments. Basis base upon number of services per property. Cost of additions recorded based upon analysis of capital project fund used to record cost of water, sewer, and street projects. Total costs of services recorded under this method listed in plant account and total number of services listed in schedule as additions except for one service financed under schedule Cz-1 (\$550).
