



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 300 WEST PROSPECT STREET  
P.O. BOX 334  
THORP, WI 54771-0334

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For the Year Ended: DECEMBER 31, 1998

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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 ELLEN SCHMIDT of  
(Person responsible for accounts)

THORP MUNICIPAL WATER AND SEWER UTILITY, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/1999  
(Date)

CLERK-TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** THORP MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 300 WEST PROSPECT STREET

P.O. BOX 334

THORP, WI 54771-0334

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** ELLEN M SCHMIDT

**Title:** CITY CLERK TREASURER

**Office Address:**

P.O. BOX 334

THORP, WI 54771-0334

**Telephone:** (715) 669 - 5371

**Fax Number:** (715) 669 - 7407

**E-mail Address:**

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

**Name:** BILL G MILLER

**Title:** AUDIT SUPERVISOR

**Office Address:** COHEN & ASSOCIATES

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54487

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** cohen@coredcs.com

**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:** BILL G MILLER

**Title:** AUDIT SUPERVISOR

**Office Address:** COHEN & ASSOCIATGES

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54487

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** cohen@coredcs.com

**Date of most recent audit report:** 3/10/1999

**Period covered by most recent audit:** CALENDAR 1999

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** PETER VAN CALLAR  
**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:** CITY OF THO  
P.O. BOX 334  
THORP, WI 54771-0334

**Telephone:** (715) 669 - 5808  
**Fax Number:** (715) 669 - 7407

**E-mail Address:**

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**Name:** ROGER C KELL  
**Title:** WATER UTILITY OPERATOR

**Office Address:** CITY OF THORP  
P.O. BOX 334  
THORP, WI 54771-0334

**Telephone:** (715) 669 - 5808  
**Fax Number:** (715) 669 - 7407

**E-mail Address:**

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**Name:** TIM MCCREDDEN  
**Title:** WASTEWATER TREATMENT PLANT OPERATOR

**Office Address:** CITY OF THORP  
P.O. BOX 334  
THORP, WI 54771-0334

**Telephone:** (715) 669 - 5373  
**Fax Number:** (715) 669 - 7407

**E-mail Address:**

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**Name of utility commission/committee:** THORP MUNICIPAL UTILITY BOARD

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**Names of members of utility commission/committee:**

DR WALTER JOHN, MEMBER  
RICHARD SYZMANSKI, MEMBER

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 4/10/1961

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** COHEN & ASSOCIATES

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54487

**Contact Person:** BILL G MILLER

**Title:** AUDIT SUPERVISOR

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** COHEN@COREDCS.COM

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**Contract/Agreement beginning-ending dates:**

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

AUDIT, FINANCIAL CONSULTATION, PREPARTATION OF SPECIAL REPORTS, RATE ADJUSTMENT  
CONSULTATIO

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	547,696	505,151	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	294,841	230,545	2
Depreciation Expense (403)	95,948	91,001	3
Amortization Expense (404)	0	0	4
Taxes (408)	25,073	23,924	5
<b>Total Operating Expenses</b>	<b>415,862</b>	<b>345,470</b>	
<b>Net Operating Income</b>	<b>131,834</b>	<b>159,681</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>131,834</b>	<b>159,681</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	16	7
Nonoperating Rental Income (418)	8,660	4,919	8
Interest and Dividend Income (419)	18,418	18,149	9
Miscellaneous Nonoperating Income (421)	228	0	10
<b>Total Other Income</b>	<b>27,306</b>	<b>23,084</b>	
<b>Total Income</b>	<b>159,140</b>	<b>182,765</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>159,140</b>	<b>182,765</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	48,878	66,015	13
Amortization of Debt Discount and Expense (428)	2,389	3,812	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	23,389	17,333	16
Other Interest Expense (431)	0	142	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>74,656</b>	<b>87,302</b>	
<b>Net Income</b>	<b>84,484</b>	<b>95,463</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(522,318)	(595,360)	19
Balance Transferred from Income (433)	84,484	95,463	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	21,651	0	22
Appropriations of Surplus--Debit (436)	0	22,421	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(459,485)</b>	<b>(522,318)</b>	

### 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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
RENT FROM PROPERTY HELD FOR FUTURE USE	4,980	3
UTILITY EQUIPMENT USED BY GENERAL FUND	3,680	4
<b>Total (Acct. 418):</b>	<b>8,660</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT OF EXCESS CASH	18,418	5
<b>Total (Acct. 419):</b>	<b>18,418</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
SALE OF SCRAP	228	6
<b>Total (Acct. 421):</b>	<b>228</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
APPROPRIATION OF SURPLUS FOR SPECIAL RESERVES	21,651	10
<b>Total (Acct. 435)--Debit:</b>	<b>21,651</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,734				1,734	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	1,734				1,734	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>1,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,734</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	223,898	0	323,798	0	<b>547,696</b>	<b>1</b>
Less: interdepartmental sales	0		380	0	<b>380</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	4,049				<b>4,049</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>219,849</b>	<b>0</b>	<b>323,418</b>	<b>0</b>	<b>543,267</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,047,717	3,699,977	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	970,624	884,274	<b>2</b>
<b>Net Utility Plant</b>	<b>3,077,093</b>	<b>2,815,703</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	23,833	0	<b>6</b>
Special Funds (125)	282,930	261,279	<b>7</b>
<b>Total Other Property and Investments</b>	<b>306,763</b>	<b>261,279</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	54,086	108,020	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	103,153	108,518	<b>11</b>
Other Accounts Receivable (143)	6,312	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	23,074	25,609	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>186,625</b>	<b>242,147</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	126,469	128,858	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>126,469</b>	<b>128,858</b>	
<b>Total Assets and Other Debits</b>	<b>3,696,950</b>	<b>3,447,987</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	299,931	299,931	<b>21</b>
Appropriated Earned Surplus (215)	282,930	261,279	<b>22</b>
Unappropriated Earned Surplus (216)	(459,485)	(522,318)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>123,376</b>	<b>38,892</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	845,000	910,000	<b>24</b>
Advances from Municipality (223)	553,538	487,014	<b>25</b>
Other long-Term Debt (224)	4,056	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,402,594</b>	<b>1,397,014</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	25,385	9,773	<b>28</b>
Payables to Municipality (233)	26,660	94,516	<b>29</b>
Customer Deposits (235)	2,255	2,360	<b>30</b>
Taxes Accrued (236)	17,487	16,864	<b>31</b>
Interest Accrued (237)	15,122	6,624	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>86,909</b>	<b>130,137</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,084,071	1,881,944	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,696,950</b>	<b>3,447,987</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,164,859	2,649,528	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)		128,988			5
Construction Work in Progress (395)	104,342				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,269,201	2,778,516	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	373,285	597,339	0	0	9
<b>Total Accumulated Provision</b>	373,285	597,339	0	0	
<b>Net Utility Plant</b>	895,916	2,181,177	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)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	356,807	527,467			<b>884,274</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	25,288	70,660			<b>95,948</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	788				<b>788</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>26,076</b>	<b>70,660</b>	<b>0</b>	<b>0</b>	<b>96,736</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	9,598	0			<b>9,598</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
COMMON DEPRECIATION FROM		788			<b>788</b>	<b>18</b>
<b>Total debits</b>	<b>9,598</b>	<b>788</b>	<b>0</b>	<b>0</b>	<b>10,386</b>	<b>19</b>
<b>Balance End of Year</b>	<b>373,285</b>	<b>597,339</b>	<b>0</b>	<b>0</b>	<b>970,624</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.52%	2.77%				<b>22</b>

**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
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	19,639	21,194 2
Sewer utility	3,435	4,415 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>23,074</b>	<b>25,609</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
MORTAAGE REVENUE BOND 1989	1,349	428	2,699	1
MORTAGE REVENUE REFUND 1997	1,040	428	123,770	2
<b>Total</b>			<b>126,469</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	299,931	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>299,931</u></b>	

**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)	
MORTGAGE REVENUE BONDS	05/15/1989	12/01/2000	7.00%	100,000	<b>1</b>
REVENUE REFUNDING BONDS	12/01/1997	12/01/2009	5.00%	745,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>845,000</b>	

**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)	
<b>Advances (223)</b>					
GO PROMISSORY NOTE	11/20/1995	11/20/2005	5.00%	97,157	1
CAPITAL ADVANCE FROM CITY	07/01/1997	03/15/2007	5.00%	21,325	2
GO TRUST FUND LOAN	09/29/1997	03/15/2007	5.30%	131,000	3
OPERATING ADVANCE FROM CITY	01/01/1979	03/31/2004	6.00%	41,920	4
OPERATING ADVANCE FROM THE CITY	10/12/1992	10/12/2007	3.00%	174,636	5
GO PROMISSORY NOTE	04/24/1998	04/21/2008	4.82%	87,500	6
<b>Total for Account 223</b>				<b>553,538</b>	
<b>Other Long-Term Debt (224)</b>					
SICK LEAVE ACCRUAL--RETIRED EMPLOYEES	12/31/1998	12/31/2000	0.00%	4,056	7
<b>Total for Account 224</b>				<b>4,056</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	16,864	1
<b>Accruals:</b>		
Charged water department expense	20,421	2
Charged electric department expense		3
Charged sewer department expense	4,652	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>25,073</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	16,864	6
Social Security taxes	6,922	7
PSC Remainder Assessment	664	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>24,450</u>	
<b>Balance end of year</b>	<u><u>17,487</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)	
<b>Bonds (221)</b>					
1989 MORTGAGE REVENUE BOND	1,017	11,892	12,209	700	1
1997 MORTGAGE REVENUE BOND	3,042	36,986	37,043	2,985	2
<b>Subtotal</b>	<b>4,059</b>	<b>48,878</b>	<b>49,252</b>	<b>3,685</b>	
<b>Advances from Municipality (223)</b>					
1979 CITY ADVANCE	0	2,779	2,779	0	3
1992 CITY ADVANCE	0	4,756	4,756	0	4
1995 GO NOTE	0	5,732	5,732	0	5
1998 GO NOTE	0	1,230		1,230	6
1997 GO NOTE	625	1,250	1,250	625	7
1997 FUND LOAN TRUST	1,940	7,642		9,582	8
<b>Subtotal</b>	<b>2,565</b>	<b>23,389</b>	<b>14,517</b>	<b>11,437</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,624</b>	<b>72,267</b>	<b>63,769</b>	<b>15,122</b>	

**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	65,176	0	0	1,816,768	0	<b>1,881,944</b>	1
<b>Add credits during year:</b>							
For Services				504		<b>504</b>	2
For Mains	13,556			10,277		<b>23,833</b>	3
<b>Other (specify):</b>							
FEDERAL BLOCK GRANT--WATER TREATMENT	177,790					<b>177,790</b>	4
NONE						<b>0</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>256,522</b>	<b>0</b>	<b>0</b>	<b>1,827,549</b>	<b>0</b>	<b>2,084,071</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	193,662			1,444,253		<b>1,637,915</b>	7

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS DEFERRED	23,833	2
<b>Total (Acct. 124):</b>	<b>23,833</b>	
<b>Special Funds (125):</b>		
BOND SINKING	27,363	3
BOND RESERVE	116,218	4
ASSET REPLACEMENT	139,349	5
<b>Total (Acct. 125):</b>	<b>282,930</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	37,629	7
Electric		8
Sewer (Regulated)	65,524	9
<b>Other (specify):</b>		
XXXX		10
<b>Total (Acct. 142):</b>	<b>103,153</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	496	12
<b>Other (specify):</b>		
LAB TESTING FOR LOCAL DAIRY	2,090	13
SURCHARGE STELLA FOODS DISCHARGE VIOLATION	2,500	14
SALE OF MATERIALS	1,226	15
<b>Total (Acct. 143):</b>	<b>6,312</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

### 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)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
OPERATING EXPENSES DUE GENERAL FUND	26,660	20
<b>Total (Acct. 233):</b>	26,660	
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>	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)	
<b>Add Average:</b>						
Utility Plant in Service	1,046,797	0	2,578,594	0	3,625,391	1
Materials and Supplies	20,416	0	3,925	0	24,341	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	365,046	0	562,403	0	927,449	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	160,849	0	1,822,158	0	1,983,007	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>541,318</b>	<b>0</b>	<b>197,958</b>	<b>0</b>	<b>739,276</b>	
Net Operating Income	58,821	0	73,013	0	131,834	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>10.87%</b>	<b>N/A</b>	<b>36.88%</b>	<b>N/A</b>	<b>17.83%</b>	

### 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	299,931	1
Appropriated Earned Surplus	272,104	2
Unappropriated Earned Surplus	(490,901)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>81,134</b>	
<b>Net Income</b>		
Net Income	84,484	5
<b>Percent Return on Proprietary Capital</b>	<b>104.13%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

**Net Utility Plant (Page F-06)**

CONSTRUCTION WORK IN PROGRESS (A/C 395) IS FOR THE CONSTRUCTION OF A WATER TREATMENT FACILITY. PRINCIPAL FINANCING OF THIS PROJECT IS FROM FEDERAL GRANT

**Identification and Ownership (Page iv)**

October 22, 1999

Ms. Ellen M. Schmidt, City Clerk Treasurer  
Thorp Municipal Water And Sewer Utility  
P.O. Box 334  
Thorp, WI 54771-0334

1998 Analytical Review DWCCA-5880-ELE

Dear Ms. Schmidt:

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

During our review, we noted that you reported a surcharge for excess B.O.D. discharge from Saputo Foods in Account 631, Forfeited Discounts, Other Operating Revenues (Sewer), page S74. We assume this surcharge is calculated using the authorized Smg-2 tariff on file with the PSC. The revenues collected under this tariff should more appropriately be reported in Account 622, Measured Service, Commercial. Please follow this procedure in the future. If there is a large surcharge again in 1999, please footnote page S-2, Account 622 to explain why measured revenues are so much greater than 1998. Thank you for your cooperation in this matter.

Thank you for your efforts in preparing your 1998 annual report. We are closing the review of 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

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cc: Mr. Walter John

## WATER OPERATING REVENUES & EXPENSES

	Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		217,189	1
<b>Total Sales of Water</b>		<b>217,189</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		2,014	2
Other Water Revenues (474)		4,695	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>6,709</b>	
<b>Total Operating Revenues</b>		<b>223,898</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		78,798	5
General Operating Expenses (680-690)		40,570	6
<b>Total Operation and Maintenance Expenses</b>		<b>119,368</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		25,288	7
Amortization Expense (404)			8
Taxes (408)		20,421	9
<b>Total Other Operating Expenses</b>		<b>45,709</b>	
<b>Total Operating Expenses</b>		<b>165,077</b>	
<b>NET OPERATING INCOME</b>		<b>58,821</b>	

### 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	29	84	2
Industrial	2	21	68	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>50</b>	<b>152</b>	
Metered Sales to General Customers (461)				
Residential	640	25,431	105,265	4
Commercial	107	10,653	33,565	5
Industrial	9	4,661	7,657	6
<b>Total Metered Sales to General Customers (461)</b>	<b>756</b>	<b>40,745</b>	<b>146,487</b>	
Private Fire Protection Service (462)	3		2,028	7
Public Fire Protection Service (463)	1		60,807	8
Other Sales to Public Authorities (464)	12	3,035	7,715	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>775</b>	<b>43,830</b>	<b>217,189</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	60,713	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)	94	3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>60,807</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,014	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,014</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,049	7
<b>Other (specify):</b> DEPRECIATION ON METERS TO SEWER IN EXCESS OF COMMON RATE (50%)	453	8
RECONNECTION CHARGE	193	9
<b>Total Other Water Revenues (474)</b>	<b>4,695</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	31,066	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	15,330	3
Chemicals (630)	17,608	4
Supplies and Expenses (640)	7,294	5
Repairs of Water Plant (650)	1,473	6
Transportation Expenses (660)	6,027	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>78,798</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	14,394	8
Office Supplies and Expenses (681)	2,786	9
Outside Services Employed (682)	1,859	10
Insurance Expense (684)	5,525	11
Employees Pensions and Benefits (686)	16,006	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>40,570</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>119,368</b>	

**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		17,487	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,075	2
<b>Net property tax equivalent</b>		<b>16,412</b>	
Social Security		3,677	3
PSC Remainder Assessment		332	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>20,421</u></b>	

### 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			Clark				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.247700				3
County tax rate	mills		10.481900				4
Local tax rate	mills		7.840300				5
School tax rate	mills		13.543800				6
Voc. school tax rate	mills		2.132400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.246100</b>				<b>10</b>
Less: state credit	mills		2.468200				11
<b>Net tax rate</b>	mills		<b>31.777900</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.840300</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.676200</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.516500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>34.246100</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.686691</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.777900</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.821608</b>				<b>21</b>
Utility Plant, Jan. 1	\$	973,009	973,009				22
Materials & Supplies	\$	21,161	21,161				23
<b>Subtotal</b>	\$	<b>994,170</b>	<b>994,170</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>994,170</b>	<b>994,170</b>				<b>26</b>
Assessment Ratio	dec.		0.806075				27
<b>Assessed Value</b>	\$	<b>801,376</b>	<b>801,376</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.821608</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>17,487</b>	<b>17,487</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	17,487					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>17,487</b>					<b>34</b>

### 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	6,528		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)	101,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,630		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>110,378</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,952		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,397		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>44,349</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,992	2,041	23
<b>Total Water Treatment Plant</b>	<b>19,992</b>	<b>2,041</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			6,528 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)			101,220 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			2,630 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>110,378</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			13,952 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			30,397 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>44,349</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			22,033 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>22,033</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	49,942		<b>26</b>
Transmission and Distribution Mains (343)	449,370	219,671	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	74,126	18,891	<b>29</b>
Meters (346)	60,398	1,404	<b>30</b>
Hydrants (348)	52,254	3,714	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>686,090</b>	<b>243,680</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	1,236		<b>34</b>
Office Furniture and Equipment (372)	923		<b>35</b>
Computer Equipment (372.1)	500		<b>36</b>
Transportation Equipment (373)	60,008		<b>37</b>
Other General Equipment (379)	5,260		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>67,927</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>928,736</b>	<b>245,721</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>928,736</b>	<b>245,721</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			49,942 26
Transmission and Distribution Mains (343)	9,277		659,764 27
Fire Mains (344)			0 28
Services (345)	280		92,737 29
Meters (346)	41		61,761 30
Hydrants (348)			55,968 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>9,598</b>	<b>0</b>	<b>920,172</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,236 34
Office Furniture and Equipment (372)			923 35
Computer Equipment (372.1)			500 36
Transportation Equipment (373)			60,008 37
Other General Equipment (379)			5,260 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>67,927</b>
<b>Total utility plant in service directly assignable</b>	<b>9,598</b>	<b>0</b>	<b>1,164,859</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>9,598</b>	<b>0</b>	<b>1,164,859</b>

## 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			4,042	4,042	1
February			3,886	3,886	2
March			4,385	4,385	3
April			4,293	4,293	4
May			4,481	4,481	5
June			4,877	4,877	6
July			5,649	5,649	7
August			5,083	5,083	8
September			4,433	4,433	9
October			4,172	4,172	10
November			4,167	4,167	11
December			4,340	4,340	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>53,808</b>	<b>53,808</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				53,808	16
Less: Water sold				43,830	17
Losses and unaccounted for				9,978	18
Percent unaccounted for to the nearest whole percent (%)				19%	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				240,000	21
Date of maximum: 5/28/1998					22
Cause of maximum:					23
FILL CITY'S NEW SWIMMING POOL					
Minimum gallons pumped by all methods in any one day during reporting year				27,000	24
Date of minimum: 10/11/1998					25
Total KWH used for pumping for the year				215,977	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WEST PROSPECT STREET	10	44	8	18,500	Yes	<b>1</b>
SOUTH ADAMS STREET	11	112	8	24,500	Yes	<b>2</b>
EAST NYE STREET	4	80	8	31,000	Yes	<b>3</b>
NORTH ADAMS STREET	5	72	6	26,400	Yes	<b>4</b>
SOUTH CHURCH STREET	9	350	8	48,000	Yes	<b>5</b>

## 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	10	11	4	1
Location	WEST PROSPECT STREET	SOUTH ADAMS STREET	EAST NYE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1995	1981	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	20	32	44	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	9 10
Year Installed	1984	1981	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	3	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	9		14
Location	NORTH ADAMS STREET	SOUTH CHURCH STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	JACUZZI	JACUZZI		18
Year Installed	1991	1995		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	22	65		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22 23
Year Installed	1991	1990		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	3	10		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	UNIVERSAL		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1967		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons	150,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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	4.000	13,300	0	869	0	<b>12,431</b>	<b>1</b>
M	D	6.000	49,590	700	822	0	<b>49,468</b>	<b>2</b>
P	D	6.000	1,060	0	0	0	<b>1,060</b>	<b>3</b>
M	D	8.000	5,380	2,588	0	0	<b>7,968</b>	<b>4</b>
M	D	12.000	1,100	443	0	0	<b>1,543</b>	<b>5</b>
<b>Total Within Municipality</b>			<b>70,430</b>	<b>3,731</b>	<b>1,691</b>	<b>0</b>	<b>72,470</b>	
<b>Total Utility</b>			<b>70,430</b>	<b>3,731</b>	<b>1,691</b>	<b>0</b>	<b>72,470</b>	

### 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	373	2	0	0	375		1
L	0.750	320	0	2	0	318		2
M	1.000	21	12	0	0	33		3
M	1.250	8	0	0	0	8		4
M	1.500	2	0	0	0	2		5
M	2.000	3	0	1	0	2		6
M	3.000	1	0	0	0	1		7
M	4.000	2	0	0	0	2		8
M	6.000	2	0	0	0	2		9
M	8.000	1	1	0	0	2		10
<b>Total Utility</b>		<b>733</b>	<b>15</b>	<b>3</b>	<b>0</b>	<b>745</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	293	0	2	(2)	<b>289</b>		<b>1</b>
0.750	472	0	0	0	<b>472</b>	25	<b>2</b>
1.000	24	0	0	0	<b>24</b>	2	<b>3</b>
1.250	7	0	0	0	<b>7</b>	0	<b>4</b>
1.500	3	0	0	0	<b>3</b>	0	<b>5</b>
2.000	8	3	1	2	<b>12</b>	3	<b>6</b>
3.000	4	0	0	0	<b>4</b>	1	<b>7</b>
<b>Total:</b>	<b>811</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>811</b>	<b>31</b>	

#### 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	242	26	3	3	0	15	<b>289</b>	<b>1</b>
0.750	396	56	1	1	0	18	<b>472</b>	<b>2</b>
1.000	0	10	4	4	0	6	<b>24</b>	<b>3</b>
1.250	0	6	0	0	0	1	<b>7</b>	<b>4</b>
1.500	0	0	1	0	0	2	<b>3</b>	<b>5</b>
2.000	0	11	0	1	0	0	<b>12</b>	<b>6</b>
3.000	0	0	0	2	0	2	<b>4</b>	<b>7</b>
<b>Total:</b>	<b>638</b>	<b>109</b>	<b>9</b>	<b>11</b>	<b>0</b>	<b>44</b>	<b>811</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	57	2			59	2
<b>Total Fire Hydrants</b>	<b>57</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>59</b>	
<b>Flushing Hydrants</b>						
	58				58	3
<b>Total Flushing Hydrants</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58</b>	

**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:	80
Number of distribution system valves end of year:	176
Number of distribution valves operated during year:	40

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 630: IN 1998 THE DNR REQUIRED CITY TO USE CAUSTIC SODA FOR LEAD/COPPER REMOVAL. THE CITY CURRENTLY CONSTRUCTING NEW WATER TREATMENT FACILITY. THIS EXPENSE WILL PROBABLY CONTINUE

A/C 650: LESS REPAIRS REQUIRED IN 1998

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

TAX EQUIVALENT BASED ON 1994 TAX IS AUTHORIZED BY CITY COUNCIL RESOLUTION DATED 9/8/97.

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### Water Mains (Page W-15)

MAIN ADDITIONS ARE BILLED TO PROPERTY OWNERS BASED ON FRONT FOOT COST. MAIN REPLACEMENTS ARE AT THE COST OF THE UTILITY. THE UTILITY HAD NOT CALCULATED OR BILLED ALL ASSESSMENTS FOR MAIN ADDITIONS PUT IN SERVICE IN 1998. UTILITY EXPECTS TO COMPLETE THIS IN 1999.

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### Water Services (Page W-16)

UTILITY CHARGES NEW SERVICES BACK TO PROPERTY OWNERS AS ASSESSMENTS AT COST. AS OF 12/31/98 THE UTILITY HAD NOT CALCULATED/BILLED FOR NET SERVICES INSTALLED IN 1998. THEY WILL COMPLETE THIS IN 1999.

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### Hydrants and Distribution System Valves (Page W-18)

CITY HAS STATED IT IS CURRENTLY BEHIND OF ITS HYDRANT VALVE TESTING. IT INTENDS TO BRING TESTING UP TO STANDARDS IN 1999.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	272,039	1
<b>Total Sewage Operating Revenues</b>	<b>272,039</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	49,902	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	1,857	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>51,759</b>	
<b>Total Operating Revenues</b>	<b>323,798</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	126,834	8
Maintenance Expenses (831-834)	3,804	9
Customer Accounting & Collection Expenses (840-843)	14,521	10
Administrative and General Expenses (850-857)	30,314	11
<b>Total Operation and Maintenance Expenses</b>	<b>175,473</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	70,660	12
Amortization Expense (404)		13
Taxes (408)	4,652	14
<b>Total Other Operating Expenses</b>	<b>75,312</b>	
<b>Total Operating Expenses</b>	<b>250,785</b>	
<b>NET OPERATING INCOME</b>	<b>73,013</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	636	25,352	130,659	5
Commercial Revenues	106	10,649	44,333	6
Industrial Revenues	9	4,661	86,920	7
Revenues from Public Authorities	9	2,487	9,220	8
<b>Total Measured Service to General Customers (622)</b>	<b>760</b>	<b>43,149</b>	<b>271,132</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)	1	300	527	11
Interdepartmental Service (626)	1	94	380	12
<b>Total Sewage Operating Revenues</b>	<b>762</b>	<b>43,543</b>	<b>272,039</b>	

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
STELLA FOODS DAIRY PLANT	1,350	374,046	91,461	<b>1</b>
STELLA FOODS DAIRY PLANT 2	12,570	568,303	148,434	<b>2</b>
STELLA FOODS WHEY PLANT	1,176	339,489	192,807	<b>3</b>

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,713	1
<b>Other (specify):</b>		
PENALTY STELLA FOODS FOR EXCEEDING BOD LIMITS	47,189	2
<b>Total Customers Forfeited Discounts (631)</b>	<b>49,902</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
EQUIPMENT	1,857	5
<b>Total Rent from Sewerage Property (634)</b>	<b>1,857</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	25,565	1
Power and Fuel for Pumping (821)	35,248	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	28,009	7
Other Operating Supplies and Expenses (827)	32,974	8
Transportation Expenses (828)	5,038	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>126,834</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	1,591	11
Maintenance of Collection System Pumping Equipment (832)	33	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,180	13
Maintenance of General Plant Structures and Equipment (834)		14
<b>Total Maintenance Expenses</b>	<b>3,804</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	12,836	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,685	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>14,521</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	3,597	20
Outside Services Employed (852)	1,926	21
Insurance Expense (853)	5,656	22
Employees Pensions and Benefits (854)	14,633	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	4,502
Rents (857)	26
<b>Total Administrative and General Expenses</b>	<b>30,314</b>
<b>Total Operation and Maintenance Expenses</b>	<b>175,473</b>

**TAXES (ACCT. 408 - SEWER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	ACTUAL WAGES	3,245	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,075	2
PSC Remainder Assessment	50% TO EACH DEPARTMENT	332	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>4,652</u></b>	

### SEWER 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	330,323	11,432	7
Interceptor Mains and Accessories (314)	43,306		8
Force Mains (315)	123,017		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>496,646</b>	<b>11,432</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	23,116		13
Electric Pumping Equipment (323)	105,559		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	7,568		16
<b>Total Collection System Pumping Installations</b>	<b>136,243</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	54,199		17
Structures and Improvements (331)	529,268		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	171,411		20
Secondary Treatment Equipment (334)	531,095	128,519	21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	25,059		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	303,623		25
Flow Metering and Monitoring Equipment (339)	92,895		26
Outfall Sewer Pipes (340)	121,633		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			341,755 7
Interceptor Mains and Accessories (314)			43,306 8
Force Mains (315)			123,017 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>508,078</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			23,116 13
Electric Pumping Equipment (323)			105,559 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			7,568 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>136,243</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			54,199 17
Structures and Improvements (331)			529,268 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			171,411 20
Secondary Treatment Equipment (334)			659,614 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			25,059 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			303,623 25
Flow Metering and Monitoring Equipment (339)			92,895 26
Outfall Sewer Pipes (340)			121,633 27

**SEWER 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0		<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>1,829,183</b>	<b>128,519</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>29</b>
Structures and Improvements (371)	0		<b>30</b>
Office Furniture and Equipment (372)	0		<b>31</b>
Computer Equipment (372.1)	0		<b>32</b>
Transportation Equipment (373)	26,035		<b>33</b>
Other General Equipment (379)	19,554	1,916	<b>34</b>
Other Tangible Property (390)	0		<b>35</b>
<b>Total General Plant</b>	<b>45,589</b>	<b>1,916</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,507,661</b>	<b>141,867</b>	
Common Utility Plant Allocated to Sewer Department	0		<b>36</b>
<b>Total utility plant in service</b>	<b>2,507,661</b>	<b>141,867</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>1,957,702</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			26,035 33
Other General Equipment (379)			21,470 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>47,505</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,649,528</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,649,528</b>

### SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
3.000	1,985	0	0	0	1,985	1
6.000	1,599	0	0	0	1,599	2
8.000	18,884	650	0	0	19,534	3
10.000	1,428	0	0	0	1,428	4
12.000	5,447	0	0	0	5,447	5
15.000	4,150	0	0	0	4,150	6
16.000	700	0	0	0	700	7
18.000	41,560	0	0	0	41,560	8
<b>Total Utility</b>	<b>75,753</b>	<b>650</b>	<b>0</b>	<b>0</b>	<b>76,403</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operating Revenues & Expenses (Page S-01)

A/C 631: SAPUTO FOODS (DAIRY) HAS BEEN GROSSLY EXCEEDING BOD LIMITS. THE CITY HAS AN AGREEMENT WITH THIS COMPANY WHICH ALLOWS CITY TO CHARGE SAPUTO A SURCHARGE FOR EXCESS BOD DISCHARGE FROM FACTORY. IN 1998 THESE CHARGESHAVE BEEN SIGNIFICANT.

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### High Strength Contributors (Page S-03)

UTILITY DOES NOT MONITOR PHOSPHOROUS MG/L

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### Sewer Operation & Maintenance Expenses (Page S-05)

A/C 826: SIGNIFICANT AMOUNTS OF ALUM WERE REQUIRED DURING THE YEAR AS A RESULT OF NEW TREATMENT FACILITY BEING OPERABLE. THESE COSTS WILL PROBABLY CONTINUE INTO FUTURE YEARS

A/C 827: MORE SUPPLIES/EXPENSES REQUIRED BY UTILITY DURING 1998. UTILITY STATES MAINLY BECAUSE OF NEW TREATMENT FACILITY

A/C 833: LESS TIME ALLOCATED TO MAINTENANCE; MORE TO OPERATION

A/C 856: IN 1998 THE WATER CHARGED THE SEWER DEPARTMENT \$4,049 FOR A RETURN ON COMMON PLANT (METERS/OFFICE). THIS WAS NOT CHARGED PREVIOUS YEAR

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### Sewer Utility Plant in Service (Page S-07)

SECONDARY TREATMENT A/C 334: PHOSPHOROUS REMOVAL FACILITY PUT IN SERVICE DURING 1998. OF THE AMOUNT PLACED IN SERVICE \$90,319 WAS IN-PROGRESS AT THE BEGINNING OF YEAR.

COLLECTION MAINS A/C 313: NEW MAINS ARE FINANCED BY SPECIAL ASSESMENTS TO PROPERTY OWNERS BASED ON ACTUAL COST. REPLACEMENTS ARE FINANCED BY THE UTILITY.

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### Sewer Mains (Page S-10)

MAIN ADDITIONS ARE FINANCED BY SPECIAL ASSESSMENTS AGAINST PROPERTY OWNERS BASED ON ACTUAL COST

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