



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: RIB MOUNTAIN SANITARY DISTRICT

Principal Office: 5703 LILAC AVENUE  
WAUSAU, WI 54401

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

### SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
RIB MOUNTAIN SANITARY DISTRICT , certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts) (Date)

\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** RIB MOUNTAIN SANITARY DISTRICT

**Utility Address:** 5703 LILAC AVENUE  
WAUSAU, WI 54401

**When was utility organized?** 4/1/1971

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DARIN C. WESTOVER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:** RIB MOUNTAIN SANITARY DISTRICT  
5703 LILAC AVE.  
WAUSAU, WI 54401

**Telephone:** (715) 359 - 6177

**Fax Number:** (715) 359 - 3364

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** NO

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

**Name:** MR WILLIAM MILLER

**Title:** AUDITOR

**Office Address:** COHEN AND ASSOC.  
2831 POST ROAD  
P.O. BOX 130  
PLOVER, WI 54467

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

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

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

**Date of most recent audit report:** 1/27/1999

**Period covered by most recent audit:** 1/1/1998 TO 12/31/1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR. DARIN C. WESTOVER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:** RIB MOUNTAIN SANITARY DISRICT  
5703 LILAC AVENUE  
WAUSAU, WI 54401

**Telephone:** (715) 359 - 6177

**Fax Number:** (715) 359 - 3364

**E-mail Address:**

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**Name of utility commission/committee:** RIB MOUNTAIN SANITARY DISTRICT

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

MR EDWIN ABENDROTH, PRESIDENT

MR EDWIN JENSEN, TREASURER

MRS MARY KATE RIORDAN, SECRETARY

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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? 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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	747,637	687,634	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	230,348	231,428	2
Depreciation Expense (403)	180,567	179,573	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	10,247	9,726	5
<b>Total Operating Expenses</b>	<b>421,162</b>	<b>420,727</b>	
<b>Net Operating Income</b>	<b>326,475</b>	<b>266,907</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>326,475</b>	<b>266,907</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	66	900	7
Income from Nonutility Operations (417)	(279,105)	(262,640)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	206,730	201,373	10
Miscellaneous Nonoperating Income (421)	325,478	361,848	11
<b>Total Other Income</b>	<b>253,169</b>	<b>301,481</b>	
<b>Total Income</b>	<b>579,644</b>	<b>568,388</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	461	381	13
<b>Total Miscellaneous Income Deductions</b>	<b>461</b>	<b>381</b>	
<b>Income Before Interest Charges</b>	<b>579,183</b>	<b>568,007</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	188,601	223,350	14
Amortization of Debt Discount and Expense (428)	26,042	26,042	15
Amortization of Premium on Debt--Cr. (429)	0	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	0	19
<b>Total Interest Charges</b>	<b>214,643</b>	<b>249,392</b>	
<b>Net Income</b>	<b>364,540</b>	<b>318,615</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	663,219	302,262	20
Balance Transferred from Income (433)	364,540	318,615	21
Miscellaneous Credits to Surplus (434)	0	42,342	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,027,759</b>	<b>663,219</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NET LOSS FROM UNREGULATED SEWER	(279,105)	3
<b>Total (Acct. 417):</b>	<b>(279,105)</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	206,730	5
<b>Total (Acct. 419):</b>	<b>206,730</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
TAX LEVY	320,600	6
MISC. INCOME	4,878	7
<b>Total (Acct. 421):</b>	<b>325,478</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
UNCOLLECTED PERSONAL PROPERTY TAX	461	9
<b>Total (Acct. 426):</b>	<b>461</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<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)	66				66	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>66</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66</b>	

### 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	747,637	0	0	0	747,637	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>747,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>747,637</b>	

### 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	84,968		84,968	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	58,754		58,754	5
Merchandising and jobbing	739		739	6
Other nonutility expenses			0	7
Water utility plant accounts	23,996		23,996	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	5,368		5,368	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>173,825</b>	<b>0</b>	<b>173,825</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)	10,917,845	10,874,969	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,919,131	1,740,205	<b>2</b>
<b>Net Utility Plant</b>	<b>8,998,714</b>	<b>9,134,764</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	13,799,992	13,784,412	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,757,604	2,595,497	<b>4</b>
<b>Net Nonutility Property</b>	<b>11,042,388</b>	<b>11,188,915</b>	
Investment in Municipality (123)	2	0	<b>5</b>
Other Investments (124)	588,285	751,044	<b>6</b>
Special Funds (125)	1,491,902	968,036	<b>7</b>
<b>Total Other Property and Investments</b>	<b>13,122,577</b>	<b>12,907,995</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	526,237	1,352,833	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	121,111	102,717	<b>11</b>
Other Accounts Receivable (143)	54,734	59,379	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	622,248	685,328	<b>14</b>
Materials and Supplies (150)	15,599	17,143	<b>15</b>
Prepayments (165)	1,017	1,058	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,340,946</b>	<b>2,218,458</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	137,679	163,721	<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>137,679</b>	<b>163,721</b>	
<b>Total Assets and Other Debits</b>	<b>23,599,916</b>	<b>24,424,938</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,027,759	663,219	23
<b>Total Proprietary Capital</b>	<b>1,027,759</b>	<b>663,219</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,910,000	3,095,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,910,000</b>	<b>3,095,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	23,427	30,190	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	21,751	41,767	32
Other Current and Accrued Liabilities (238)	1,740	0	33
<b>Total Current and Accrued Liabilities</b>	<b>46,918</b>	<b>71,957</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	445,400	476,853	36
<b>Total Deferred Credits</b>	<b>445,400</b>	<b>476,853</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	20,169,839	20,117,909	41
<b>Total Liabilities and Other Credits</b>	<b>23,599,916</b>	<b>24,424,938</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 (101)	10,917,845	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	10,917,845	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,919,131	0	0	0	10
<b>Total Accumulated Provision</b>	1,919,131	0	0	0	
<b>Net Utility Plant</b>	8,998,714	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)	
<b>Balance first of year</b>	1,740,205				1,740,205	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	180,567				180,567	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>180,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,567</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	1,641				1,641	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>1,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,641</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,919,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,919,131</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						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	13,784,412	15,580		13,799,992	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>13,784,412</b>	<b>15,580</b>	<b>0</b>	<b>13,799,992</b>	
Less accum. prov. depr. & amort. (122)	2,595,497	162,107		2,757,604	3
<b>Net Nonutility Property</b>	<b>11,188,915</b>	<b>(146,527)</b>	<b>0</b>	<b>11,042,388</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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### 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	0 1
Other	0				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	8,942	10,442 2
Sewer utility	6,657	6,701 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>15,599</b>	<b>17,143</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>				
REFUNDING BOND	159,227	23590	135,637	1
REV. BOND-89	4,494	2452	2,042	2
<b>Total</b>			<b>137,679</b>	
<b>Unamortized premium on debt (251)</b>				
NONE			0	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	0 1
<b>Changes during year (explain):</b>	
NONE	0 2
<b>Balance end of year</b>	<b><u>0</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)	
REV. BOND	08/01/1989	11/01/2009	6.50%	65,000	<b>1</b>
G.O. BOND	02/01/1994	10/01/2004	4.50%	1,845,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,910,000</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>Notes Payable (231)</b>					
NONE	01/01/1998	01/01/1998	0.00%	0	1
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	10,247	2
Charged electric department expense	0	3
Charged sewer department expense	4,509	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>14,756</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	13,832	7
PSC Remainder Assessment	924	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>14,756</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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>					
G.O. BOND-88	19,326	96,631	115,957	0	1
REV. BOND-89	1,448	8,000	8,690	758	2
G.O. BOND-94	20,993	83,970	83,970	20,993	3
<b>Subtotal</b>	<b>41,767</b>	<b>188,601</b>	<b>208,617</b>	<b>21,751</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>41,767</b>	<b>188,601</b>	<b>208,617</b>	<b>21,751</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	8,508,774	0	0	11,609,135	0	<b>20,117,909</b>	1
<b>Add credits during year:</b>							
For Services				400		<b>400</b>	2
For Mains	32,350			15,180		<b>47,530</b>	3
<b>Other (specify):</b>							
HYDARNTS	4,000					<b>4,000</b>	4
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	5
<b>Balance End of Year</b>	<b>8,545,124</b>	<b>0</b>	<b>0</b>	<b>11,624,715</b>	<b>0</b>	<b>20,169,839</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)
<b>Investment in Municipality (123):</b>		
NONE	2	1
<b>Total (Acct. 123):</b>	<b>2</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS - WATER	295,711	2
SPECIAL ASSESSMENTS - SEWER	292,574	3
<b>Total (Acct. 124):</b>	<b>588,285</b>	
<b>Special Funds (125):</b>		
BOND RESERVE	139,000	4
G.O. TAX LEVY	96,063	5
DEBT SERVICE	99,875	6
DEPRECIATION FUND	1,156,964	7
<b>Total (Acct. 125):</b>	<b>1,491,902</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	121,111	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>121,111</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	54,417	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISC. RECEIVABLE	317	15
<b>Total (Acct. 143):</b>	<b>54,734</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS	176,848	16
TAX LEVY	288,600	17
PUBLIC FIRE PROTECTION	156,800	18
<b>Total (Acct. 145):</b>	<b>622,248</b>	
<b>Prepayments (165):</b>		
PSC	1,017	19
<b>Total (Acct. 165):</b>	<b>1,017</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	0	20
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
NONE	0	21
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE	0	22
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
1999 TAX LEVY	288,600	23
1999 PUBLIC FIRE PROTCTION	156,800	24
<b>Total (Acct. 253):</b>	<b>445,400</b>	

### 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	10,896,407	0	0	0	10,896,407	1
Materials and Supplies	9,692	0	0	0	9,692	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,829,668	0	0	0	1,829,668	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	8,526,949	0	0	0	8,526,949	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>549,482</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>549,482</b>	
Net Operating Income	326,475	0	0	0	326,475	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>59.42%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>59.42%</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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	845,489	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>845,489</b>	
<b>Net Income</b>		
Net Income	364,540	5
<b>Percent Return on Proprietary Capital</b>	<b>43.12%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

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**3. Extensions of service.**

ADDED SERVICES TO NEW ELEMENTARY SCHOOL

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

NO CHANGE IN WATER RATES

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

(400) OPERATING REVENUES INCREASED DUE TO SIGNIFICANT PUMPAGE INCREASE

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### Balance Sheet (Page F-06)

(124) AND (131) ASSETS USED TO CALL A BOND

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### FINANCIAL SECTION FOOTNOTES

#### Identification and Ownership (Page iv)

Utility responded on 12/3/99

Item 1: utility supplied revisions for 422 services not in use.

Item 2: Two 6 inch services dollars were booked to account 343. Utility will reclassify in 1999.

Item 3: water mains were financed by developers.  
ele

October 15, 1999

Mr. Darin C. Westover, Director of Public Works  
Rib Mountain Sanitary District  
5703 Lilac Avenue  
Wausau, WI 54401-7611

1998 Analytical Review DWCCA-5045-ELE

Dear Mr. Westover:

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 our review, we noted 2,578 services reported in use end of year on page W-16. However, only 2,156 customers are reported on W-2 and 2,191 meters in use on page W-17. Please explain why there are significantly more services reported in use than customers and meters.

2. Two services are reported added on page W-16. However, no corresponding dollars are reported in Account 345, Water Services, Water Utility Plant in Service schedule, pages W-8 and W-9, and no contributions are reported in Account 271, Contributions in Aid of Construction, page F-18. Please furnish an explanation of why there are no plant dollars or contributions reported.

3. During our review, we noticed \$32,350 reported as a contribution for mains in Account 271, Contributions in Aid of Construction, page F-18. However, no explanation is provided on the Water Mains schedule, page W-15, to explain how the main additions were financed. Please furnish an explanation as to who paid for the mains.

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

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## FINANCIAL SECTION FOOTNOTES

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your response, you can consider the review closed.

Sincerely,

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

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cc: Mr. Edwin Abendroth, President

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### Identification and Ownership - Commission/Committee (Page iv)

November 23, 1999

Mr. Darin C. Westover, Director of Public Works  
Rib Mountain Sanitary District  
5703 Lilac Avenue  
Wausau, WI 54401-7611

Re: 1998 Analytical Review DWCCA 5045 ELE

Dear Mr. Westover:

The analytical review letter you received from the Public Service Commission (PSC), dated October 15, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by December 7, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Elaine Engelke at (608) 266-3768.

Sincerely,

Clarence E. Mougín  
Compliance Program Manager  
Division of Water, Compliance, and Consumer Affairs

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Enclosure

cc: Mr. Edwin Abendroth, President (w/out enclosure)

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

December 9, 1999

Mr. Darin C. Westover, Director of Public Works  
Rib Mountain Sanitary District  
5703 Lilac Avenue  
Wausau, WI 54401-7611

Re: 1998 Analytical Review DWCCA 5045 ELE

Dear Mr. Westover:

Thank you for your response to our October 15, 1999, review letter regarding your 1998 annual report.

Item 1 indicated that 422 services are not in use, and you provided corrections to the Water Services schedule, page W-16. This satisfactorily answers our inquiry regarding significantly more services in use than meters or customers. However, we'd like you to revise columns c and g back to the original numbers reported, unless the services were permanently removed. If the services are just vacant, as your response seemed to indicate, and may be re-connected at some future date, the original numbers are correct.

If these 422 services have been permanently removed, please respond and we will change our copy of page W-16 as you have indicated in your response. If we do not hear from you, we will leave page W-16 as originally reported (except for the addition of 422 services to column h, services not in use).

If you have any questions, you may contact me at 608-266-3768. Thank you again for your cooperation with our review.

Sincerely,

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	713,393	1
<b>Total Sales of Water</b>	<b>713,393</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,197	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	28,047	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>34,244</b>	
<b>Total Operating Revenues</b>	<b>747,637</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	965	8
Pumping Expenses (620-625)	17,295	9
Water Treatment Expenses (630-635)	35,443	10
Transmission and Distribution Expenses (640-655)	49,630	11
Customer Accounts Expenses (901-904)	17,089	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	109,926	14
<b>Total Operation and Maintenance Expenses</b>	<b>230,348</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	180,567	15
Amortization Expense (404-407)	0	16
Taxes (408)	10,247	17
<b>Total Other Operating Expenses</b>	<b>190,814</b>	
<b>Total Operating Expenses</b>	<b>421,162</b>	
<b>NET OPERATING INCOME</b>	<b>326,475</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	0	0	0	1
Commercial	9	1,005	1,432	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>9</b>	<b>1,005</b>	<b>1,432</b>	
Metered Sales to General Customers (461)				
Residential	2,005	166,210	452,758	4
Commercial	151	33,322	89,105	5
Industrial	0	0	0	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,156</b>	<b>199,532</b>	<b>541,863</b>	
Private Fire Protection Service (462)	15		7,364	7
Public Fire Protection Service (463)	1		156,253	8
Other Sales to Public Authorities (464)	8	2,423	6,481	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>2,189</b>	<b>202,960</b>	<b>713,393</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	NONE	0	0 1
<b>Total</b>		<b>0</b>	<b>0</b>

### 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)	156,253	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>156,253</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,197	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,197</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE	0	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	28,047	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>28,047</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	19	3
Maintenance of Water Source Plant (605)	946	4
<b>Total Source of Supply Expenses</b>	<b>965</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	0	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	15,573	7
Operation Supplies and Expenses (623)	111	8
Maintenance of Pumping Plant (625)	1,611	9
<b>Total Pumping Expenses</b>	<b>17,295</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	11,436	10
Chemicals (631)	22,741	11
Operation Supplies and Expenses (632)	462	12
Maintenance of Water Treatment Plant (635)	804	13
<b>Total Water Treatment Expenses</b>	<b>35,443</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	0	14
Operation Supplies and Expenses (641)	4,646	15
Maintenance of Distribution Reservoirs and Standpipes (650)	453	16
Maintenance of Mains (651)	3,297	17
Maintenance of Services (652)	9,383	18
Maintenance of Meters (653)	6,121	19
Maintenance of Hydrants (654)	2,956	20
Maintenance of Other Plant (655)	22,774	21
<b>Total Transmission and Distribution Expenses</b>	<b>49,630</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,333	<b>22</b>
Accounting and Collecting Labor (902)	12,585	<b>23</b>
Supplies and Expenses (903)	3,171	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>17,089</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	43,053	<b>27</b>
Office Supplies and Expenses (921)	10,910	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	4,176	<b>30</b>
Property Insurance (924)	5,342	<b>31</b>
Injuries and Damages (925)	0	<b>32</b>
Employee Pensions and Benefits (926)	35,247	<b>33</b>
Regulatory Commission Expenses (928)	0	<b>34</b>
Miscellaneous General Expenses (930)	5,495	<b>35</b>
Transportation Expenses (933)	3,100	<b>36</b>
Maintenance of General Plant (935)	2,603	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>109,926</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>230,348</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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	PAYROLL DISTRIBUTION	9,322	3
PSC Remainder Assessment		925	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>10,247</u></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 \$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)	
<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)	174,726	0	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	114,814	0	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>289,540</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	9,023	0	12
Structures and Improvements (321)	229,795	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	52,500	0	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,000	0	20
<b>Total Pumping Plant</b>	<b>311,318</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	68,460	0	22
Water Treatment Equipment (332)	664,298	0	23
<b>Total Water Treatment Plant</b>	<b>732,758</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,195	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)			174,726	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)			114,814	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>289,540</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			9,023	12
Structures and Improvements (321)			229,795	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			52,500	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,000	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>311,318</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			68,460	22
Water Treatment Equipment (332)			664,298	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>732,758</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			20,195	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	444,882	1,547	26
Transmission and Distribution Mains (343)	7,247,636	32,350	27
Fire Mains (344)	0		28
Services (345)	814,454	0	29
Meters (346)	240,190	3,048	30
Hydrants (348)	355,270	4,000	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,122,627</b>	<b>40,945</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	20,355	0	33
Structures and Improvements (390)	278,309	0	34
Office Furniture and Equipment (391)	32,651	189	35
Computer Equipment (391.1)	12,724	2,223	36
Transportation Equipment (392)	48,510	0	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,466	1,160	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,038	0	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,673	0	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>418,726</b>	<b>3,572</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,874,969</b>	<b>44,517</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,874,969</b>	<b>44,517</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)			446,429 26
Transmission and Distribution Mains (343)			7,279,986 27
Fire Mains (344)			0 28
Services (345)			814,454 29
Meters (346)			243,238 30
Hydrants (348)			359,270 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>9,163,572</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			20,355 33
Structures and Improvements (390)			278,309 34
Office Furniture and Equipment (391)			32,840 35
Computer Equipment (391.1)	1,641		13,306 36
Transportation Equipment (392)			48,510 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			21,626 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			4,038 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,673 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>1,641</b>	<b>0</b>	<b>420,657</b>
<b>Total utility plant in service directly assignable</b>	<b>1,641</b>	<b>0</b>	<b>10,917,845</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,641</b>	<b>0</b>	<b>10,917,845</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			23,563	<b>23,563</b>	1
February			15,645	<b>15,645</b>	2
March			18,027	<b>18,027</b>	3
April			19,816	<b>19,816</b>	4
May			26,686	<b>26,686</b>	5
June			22,191	<b>22,191</b>	6
July			30,090	<b>30,090</b>	7
August			25,798	<b>25,798</b>	8
September			23,055	<b>23,055</b>	9
October			23,740	<b>23,740</b>	10
November			19,311	<b>19,311</b>	11
December			29,547	<b>29,547</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>277,469</b>	<b>277,469</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				42,143	13
Less: Other utility use				200	14
Other utility use explanation: OFFICE USEAGE					15
Water pumped into distribution system				<b>235,126</b>	16
Less: Water sold				202,960	17
Losses and unaccounted for				<b>32,166</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>14%</b>	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				1,457	21
Date of maximum: 12/25/1998					22
Cause of maximum: PUMPING FOR SNOW MAKING					23
Minimum gallons pumped by all methods in any one day during reporting year				305	24
Date of minimum: 4/12/1998					25
Total KWH used for pumping for the year				454,640	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>	
WELL	1	90	16	700,000	Yes	<b>1</b>
WELL	2	90	16	700,000	Yes	<b>2</b>
WELL	3	90	16	700,000	Yes	<b>3</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	WELL NO. 1	WELL NO. 2	WELL NO.3	1
Location	5703 LILAC	5703 LILAC	5701 LILAC	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1986	1986	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	450	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1986	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TULIP RESERVOIR		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons	450,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	7.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
P	D	3.000	39	0	0	0	39	1	
P	D	4.000	65	0	0	0	65	2	
P	D	6.000	110,694	1,294	0	0	111,988	3	
M	D	8.000	1,215	0	0	0	1,215	4	
P	D	8.000	75,318	0	0	0	75,318	5	
P	D	10.000	11,886	0	0	0	11,886	6	
M	D	12.000	330	0	0	0	330	7	
P	D	12.000	41,978	0	0	0	41,978	8	
M	D	14.000	2,346	0	0	0	2,346	9	
<b>Total Within Municipality</b>			<b>243,871</b>	<b>1,294</b>	<b>0</b>	<b>0</b>	<b>245,165</b>		
<b>Total Utility</b>			<b>243,871</b>	<b>1,294</b>	<b>0</b>	<b>0</b>	<b>245,165</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	1.000	2,429	0	0	0	2,429	376	1
M	1.500	50	0	0	0	50	37	2
M	2.000	83	0	0	0	83	7	3
M	3.000	3	0	0	0	3	2	4
P	4.000	1	0	0	0	1	0	5
P	6.000	7	2	0	0	9	0	6
P	8.000	2	0	0	0	2	0	7
P	10.000	1	0	0	0	1	0	8
<b>Total Utility</b>		<b>2,576</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2,578</b>	<b>422</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	2,179	6	0	5	<b>2,190</b>	276	<b>1</b>
1.000	27	3	0	0	<b>30</b>	2	<b>2</b>
1.500	18	2	0	0	<b>20</b>	0	<b>3</b>
2.000	14	2	0	0	<b>16</b>	0	<b>4</b>
3.000	5	0	0	0	<b>5</b>	0	<b>5</b>
4.000	1	0	0	0	<b>1</b>	0	<b>6</b>
<b>Total:</b>	<b>2,244</b>	<b>13</b>	<b>0</b>	<b>5</b>	<b>2,262</b>	<b>278</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	2,021	103	0	1	0	65	<b>2,190</b>	<b>1</b>
1.000	3	23	0	1	0	3	<b>30</b>	<b>2</b>
1.500	2	13	0	2	0	3	<b>20</b>	<b>3</b>
2.000	1	11	0	4	0	0	<b>16</b>	<b>4</b>
3.000	0	4	0	1	0	0	<b>5</b>	<b>5</b>
4.000	0	1	0	0	0	0	<b>1</b>	<b>6</b>
<b>Total:</b>	<b>2,027</b>	<b>155</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>71</b>	<b>2,262</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	292	4	0	0	296	2
<b>Total Fire Hydrants</b>	<b>292</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>296</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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:	296
Number of distribution system valves end of year:	747
Number of distribution valves operated during year:	700

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## WATER OPERATING SECTION FOOTNOTES

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### Sources of Water Supply - Surface Waters (Page W-12)

Sources of Water Supply - Surface Waters schedule contained duplicate data from Ground Water Schedule. Duplicate data deleted from '97, '98 and '99 reports on 2/2/01. PJL

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### Water Mains (Page W-15)

additions were contributed by developers per utility response 12/3/99 ele

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### Water Services (Page W-16)

W-16 METERS OUTSIDE MUNICIPALITY CORRECTED TO SHOW INSIDE MUNICIPALITY

Utility owned services not in use provided in utility response dated 12/3/99 ele

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### Meters (Page W-17)

W-17 5/8 METER ADJUSTMENTS; 3 ABANDONED: 2 CHANGED SIZE

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