



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RIB MOUNTAIN SAN DIST

Principal Office: 5703 LILAC AVENUE
WAUSAU, WI 54401

For the Year Ended: DECEMBER 31, 1999

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIB MOUNTAIN SAN DIST

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 SANITERY 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:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: COHEN AND ASSOCIATES

Title:

Office Address: COHEN AND ASSOCIATES

2831 POST RD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address:

Date of most recent audit report: 12/31/1999

Period covered by most recent audit: 1/1/1999 TO 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR. DARIN C. WESTOVER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: RIB MOUNTAIN SANITARY DISRICT

5703 LILAC AVE

WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

Name of utility commission/committee: RIB MOUNTAIN SANITARY DISTRICT

Names of members of utility commission/committee:

MR EDWIN ABENDROTH, PRESIDENT

MR EDWIN JENSEN, TREASURER

MRS MARY KATE RIORDAN, SECRETARY

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	719,868	747,637	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	233,345	230,348	2
Depreciation Expense (403)	181,693	180,567	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	10,537	10,247	5
Total Operating Expenses	425,575	421,162	
Net Operating Income	294,293	326,475	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	294,293	326,475	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	68	66	7
Income from Nonutility Operations (417)	(273,096)	(279,105)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	167,699	206,730	10
Miscellaneous Nonoperating Income (421)	290,860	325,478	11
Total Other Income	185,531	253,169	
Total Income	479,824	579,644	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,732	461	13
Total Miscellaneous Income Deductions	1,732	461	
Income Before Interest Charges	478,092	579,183	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	87,762	188,601	14
Amortization of Debt Discount and Expense (428)	24,652	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
Total Interest Charges	112,414	214,643	
Net Income	365,678	364,540	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,027,759	663,219	20
Balance Transferred from Income (433)	365,678	364,540	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,393,437	1,027,759	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NET LOSS FROM UNREGULATED SEWER	(273,096)	3
Total (Acct. 417):	(273,096)	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTERSET INCOME	167,699	5
Total (Acct. 419):	167,699	
Miscellaneous Nonoperating Income (421):		
TAX LEVY	288,600	6
MISC.	2,260	7
Total (Acct. 421):	290,860	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
UNCOLLECTED PROPERTY TAXES	1,732	9
Total (Acct. 426):	1,732	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	68				68	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	68	0	0	0	68	

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	719,868	0	0	0	719,868	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	0		0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	719,868	0	0	0	719,868	

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	85,567		85,567	1
Electric operating expenses	0		0	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	63,008		63,008	5
Merchandising and jobbing	0		0	6
Other nonutility expenses	0		0	7
Water utility plant accounts	25,727		25,727	8
Electric utility plant accounts	0		0	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	5,348		5,348	12
Accum. prov. for depreciation of water plant	0		0	13
Accum. prov. for depreciation of electric plant	0		0	14
Accum. prov. for depreciation of gas plant	0		0	15
Accum. prov. for depreciation of heating plant	0		0	16
Accum. prov. for depreciation of sewer plant	0		0	17
Clearing accounts	0		0	18
All other accounts	0		0	19
Total Payroll	179,650	0	179,650	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,054,145	10,917,845	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,099,929	1,919,131	2
Net Utility Plant	8,954,216	8,998,714	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,882,782	13,799,992	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,917,295	2,757,604	4
Net Nonutility Property	10,965,487	11,042,388	
Investment in Municipality (123)	0	2	5
Other Investments (124)	449,445	588,285	6
Special Funds (125)	1,893,386	1,491,902	7
Total Other Property and Investments	13,308,318	13,122,577	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	929,598	526,237	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	115,989	121,111	11
Other Accounts Receivable (143)	45,848	54,734	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	540,689	622,248	14
Materials and Supplies (150)	20,493	15,599	15
Prepayments (165)	4,598	1,017	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,657,215	1,340,946	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	113,027	137,679	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	113,027	137,679	
Total Assets and Other Debits	24,032,776	23,599,916	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,393,437	1,027,759	23
Total Proprietary Capital	1,393,437	1,027,759	
LONG-TERM DEBT			
Bonds (221)	1,845,000	1,910,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,845,000	1,910,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	33,256	23,427	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	20,993	21,751	32
Other Current and Accrued Liabilities (238)	2,008	1,740	33
Total Current and Accrued Liabilities	56,257	46,918	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	391,346	445,400	36
Total Deferred Credits	391,346	445,400	
OPERATING RESERVES			
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
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	20,346,736	20,169,839	41
Total Liabilities and Other Credits	24,032,776	23,599,916	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,001,661	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)	52,484				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,054,145	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,099,929	0	0	0	10
Total Accumulated Provision	2,099,929	0	0	0	
Net Utility Plant	8,954,216	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,919,131				1,919,131	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	181,693				181,693	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
Total credits	181,693	0	0	0	181,693	13
Debits during year						14
Book cost of plant retired	895				895	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	895	0	0	0	895	19
Balance End of Year	2,099,929	0	0	0	2,099,929	20
Composite Depreciation Rate?	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	13,799,992	85,790	3,000	13,882,782	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	13,799,992	85,790	3,000	13,882,782	
Less accum. prov. depr. & amort. (122)	2,757,604	162,691	3,000	2,917,295	3
Net Nonutility Property	11,042,388	(76,901)	0	10,965,487	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0				0	0 1
Other	0				0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	11,735	8,942 2
Sewer utility	8,758	6,657 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	20,493	15,599

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REFUNDING BOND	135,637	22610	113,027	1
REV. BOND-89	2,042	2042	0	2
Total			113,027	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O. BOND	02/01/1994	10/01/2004	4.50%	1,845,000	1
Total Bonds (Account 221):				1,845,000	

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	10,537	2
Charged electric department expense	0	3
Charged sewer department expense	5,981	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	16,518	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	15,575	7
PSC Remainder Assessment	943	8
Other (explain):		
NONE		9
Total payments and other debits	16,518	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
REV. BOND-89	758	3,792	4,550	0	2
G.O. BOND-94	20,993	83,970	83,970	20,993	3
Subtotal	21,751	87,762	88,520	20,993	
Advances from Municipality (223)					
NONE	0		0	0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0		0	0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0		0	0	6
Subtotal	0	0	0	0	
Total	21,751	87,762	88,520	20,993	

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	8,545,124	0	0	11,624,715	0	20,169,839	1
Add credits during year:							
For Services	18,281			16,866		35,147	2
For Mains	62,960			74,790		137,750	3
Other (specify):							
HYDRANTS	4,000					4,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,630,365	0	0	11,716,371	0	20,346,736	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT - WATER	226,153	2
SPECIAL ASSESSMENT - SEWER	223,292	3
Total (Acct. 124):	449,445	
Special Funds (125):		
G.O. TAX LEVY	162,980	4
DEPRECAITION FUND	1,266,508	5
DEBT SERVICE	463,898	6
Total (Acct. 125):	1,893,386	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	115,989	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	115,989	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	45,149	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
MISC. RECEIVABLE	699	14
Total (Acct. 143):	45,848	
Receivables from Municipality (145):		
SPECIAL ASSESSMENT - ON TOWN TAX ROLL	149,343	15
TAX LEVY	233,600	16
PUBLIC FIRE PROTECTION ON TOWN TAX ROLL	157,746	17
Total (Acct. 145):	540,689	
Prepayments (165):		
PSC	1,040	18
GIS MAPPING PRE-PAY	1,716	19

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)	
Prepayments (165):		
MISC	1,842	20
Total (Acct. 165):	4,598	
Extraordinary Property Losses (182):		
NONE	0	21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
2000 PUBLIC FIRE PROTECTION	157,746	24
2000 TAX LEVY	233,600	25
Total (Acct. 253):	391,346	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,959,753	0	0	0	10,959,753	1
Materials and Supplies	10,338	0	0	0	10,338	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,009,530	0	0	0	2,009,530	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,587,744	0	0	0	8,587,744	6
Other (specify):						
NONE					0	7
Average Net Rate Base	372,817	0	0	0	372,817	
Net Operating Income	294,293	0	0	0	294,293	8
Net Operating Income as a percent of Average Net Rate Base						
	78.94%	N/A	N/A	N/A	78.94%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,210,598	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,210,598	
Net Income		
Net Income	365,678	5
Percent Return on Proprietary Capital	30.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 18, 2000

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

1999 Analytical Review DWCCA-5045-PJL

Dear Mr. Westover:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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. The Commission is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, the average cost of meters was \$171. Please provide copies of invoices for the 6 meters installed in 1999. In addition, please provide the average cost to install the meters. Thank you for your cooperation with our meter project.
2. In our letter of October 15, 1999, concerning our review of the utility's 1998 annual report we questioned the fact that two services were reported added on page W-16, but no corresponding dollars were reported added in Account 345, Water Services in the Water Utility Plant in Service schedule on page W-8 and no contributions reported in Account 271, Contributions in Aid of Construction, page F-18. In the utility's response of December 3, 1999, it was explained that the dollars were booked to Account 343 in error and that an adjustment would be made in the 1999 report. That adjustment was not made to our copy of the report. Please explain and confirm that the 2000 report will be adjusted accordingly.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 605, Maintenance of Water Source Plant when compared to the previous years annual report and follow this procedure in the future.

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) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5045.doc

cc: Mr. Edwin Abendroth, President

Response received 1/2/01.

#1, Invoices provided. Installation cost is paid by the owner. Also, 3" meter not reported as added in '99 will be reported in 2000 report.

#2, entry will be made in 2000 report.

#3, \$7,327 was spent to clean well # 1.

Review closed.

PJL

IN 2000 REPORT, look for adj. to meter schedule for 3" meter not reported in '99 & look for adj to a/c 343 & 345 and write if they insert duplicate data in surface and groundwater schedules.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	686,354	1
Total Sales of Water	686,354	
Other Operating Revenues		
Forfeited Discounts (470)	6,042	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	27,472	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	33,514	
Total Operating Revenues	719,868	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	8,115	8
Pumping Expenses (620-625)	16,604	9
Water Treatment Expenses (630-635)	35,320	10
Transmission and Distribution Expenses (640-655)	46,386	11
Customer Accounts Expenses (901-904)	16,876	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	110,044	14
Total Operation and Maintenance Expenses	233,345	
Other Operating Expenses		
Depreciation Expense (403)	181,693	15
Amortization Expense (404-407)	0	16
Taxes (408)	10,537	17
Total Other Operating Expenses	192,230	
Total Operating Expenses	425,575	
NET OPERATING INCOME	294,293	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0		1
Commercial	10	9,090	8,016	2
Industrial	0	0		3
Total Unmetered Sales to General Customers (460)	10	9,090	8,016	
Metered Sales to General Customers (461)				
Residential	2,038	130,827	413,620	4
Commercial	160	46,489	93,809	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	2,198	177,316	507,429	
Private Fire Protection Service (462)	16		8,358	7
Public Fire Protection Service (463)	1		156,800	8
Other Sales to Public Authorities (464)	8	2,090	5,751	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	2,233	188,496	686,354	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	156,800	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	156,800	
Forfeited Discounts (470):		
Customer late payment charges	6,042	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	6,042	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,040	10
Other (specify):		
DEPRECIATION ON COMMON PLANT ALLOCATED TO SEWER	16,432	11
Total Other Water Revenues (474)	27,472	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	8,115	4
Total Source of Supply Expenses	8,115	
 PUMPING EXPENSES		
Operation Labor (620)	0	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	16,309	7
Operation Supplies and Expenses (623)	77	8
Maintenance of Pumping Plant (625)	218	9
Total Pumping Expenses	16,604	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	10,902	10
Chemicals (631)	22,935	11
Operation Supplies and Expenses (632)	921	12
Maintenance of Water Treatment Plant (635)	562	13
Total Water Treatment Expenses	35,320	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	0	14
Operation Supplies and Expenses (641)	1,049	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,861	16
Maintenance of Mains (651)	1,974	17
Maintenance of Services (652)	6,415	18
Maintenance of Meters (653)	7,580	19
Maintenance of Hydrants (654)	1,881	20
Maintenance of Other Plant (655)	24,626	21
Total Transmission and Distribution Expenses	46,386	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,328	22
Accounting and Collecting Labor (902)	12,929	23
Supplies and Expenses (903)	2,619	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	16,876	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	46,475	27
Office Supplies and Expenses (921)	8,945	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	7,639	30
Property Insurance (924)	4,627	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	37,199	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	2,897	35
Transportation Expenses (933)	1,540	36
Maintenance of General Plant (935)	722	37
Total Administrative and General Expenses	110,044	
 Total Operation and Maintenance Expenses	233,345	

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
Net property tax equivalent		0	
Social Security		9,594	3
PSC Remainder Assessment		943	4
Other (specify): NONE		0	5
Total tax expense		10,537	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	174,726	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	114,814	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	289,540	0	
PUMPING PLANT			
Land and Land Rights (320)	9,023	0	12
Structures and Improvements (321)	229,795	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	52,500	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	20,000	0	20
Total Pumping Plant	311,318	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	68,460	0	22
Water Treatment Equipment (332)	664,298	233	23
Total Water Treatment Plant	732,758	233	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,195	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			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
Total Source of Supply Plant	0	0	289,540	
PUMPING PLANT				
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
Total Pumping Plant	0	0	311,318	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			68,460	22
Water Treatment Equipment (332)			664,531	23
Total Water Treatment Plant	0	0	732,991	
TRANSMISSION AND DISTRIBUTION PLANT				
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	446,429	0	26
Transmission and Distribution Mains (343)	7,279,986	62,960	27
Fire Mains (344)	0	0	28
Services (345)	814,454	10,500	29
Meters (346)	243,238	1,026	30
Hydrants (348)	359,270	4,000	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	9,163,572	78,486	
GENERAL PLANT			
Land and Land Rights (389)	20,355	0	33
Structures and Improvements (390)	278,309	0	34
Office Furniture and Equipment (391)	32,840	2,941	35
Computer Equipment (391.1)	13,306	0	36
Transportation Equipment (392)	48,510	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	21,626	3,051	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	4,038	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	1,673	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	420,657	5,992	
Total utility plant in service directly assignable	10,917,845	84,711	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	10,917,845	84,711	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			446,429 26
Transmission and Distribution Mains (343)			7,342,946 27
Fire Mains (344)			0 28
Services (345)			824,954 29
Meters (346)			244,264 30
Hydrants (348)			363,270 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	9,242,058
GENERAL PLANT			
Land and Land Rights (389)			20,355 33
Structures and Improvements (390)			278,309 34
Office Furniture and Equipment (391)	895		34,886 35
Computer Equipment (391.1)			13,306 36
Transportation Equipment (392)			48,510 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			24,677 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
Total General Plant	895	0	425,754
Total utility plant in service directly assignable	895	0	11,001,661
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	895	0	11,001,661

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			21,092	21,092	1
February			12,818	12,818	2
March			14,654	14,654	3
April			13,724	13,724	4
May			19,637	19,637	5
June			20,912	20,912	6
July			18,041	18,041	7
August			17,504	17,504	8
September			17,046	17,046	9
October			19,908	19,908	10
November			20,314	20,314	11
December			27,488	27,488	12
Total for year	0	0	223,138	223,138	
Less: Measured or estimated water used in main flushing and water treatment during year				26,822	13
Less: Other utility use				250	14
Other utility use explanation: office useage					15
Water pumped into distribution system				196,066	16
Less: Water sold				188,496	17
Losses and unaccounted for				7,570	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				1,514	21
Date of maximum: 1/2/1999					22
Cause of maximum: pumping fo rsnow making					23
Minimum gallons pumped by all methods in any one day during reporting year				245	24
Date of minimum: 4/21/1999					25
Total KWH used for pumping for the year				393,440	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	90	16	700,000	Yes	1
WELL	2	90	16	700,000	Yes	2
WELL	3	90	16	700,000	Yes	3

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	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
Year Installed				23
Type				24
Horsepower				25

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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
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
WATER TREATMENT PLANT			8
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	111,988	80	0	0	112,068	3	
M	D	8.000	1,215	0	0	0	1,215	4	
P	D	8.000	75,318	3,112	0	0	78,430	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	
Total Within Municipality			245,165	3,192	0	0	248,357		
Total Utility			245,165	3,192	0	0	248,357		

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	21	0	0	2,450	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	9	0	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
Total Utility		2,578	21	0	0	2,599	422	

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	2,190	6	0	0	2,196	268	1
1.000	30	0	0	(1)	29	0	2
1.500	20	0	0	0	20	7	3
2.000	16	0	0	0	16	9	4
3.000	5	0	0	0	5	5	5
4.000	1	0	0	0	1	1	6
Total:	2,262	6	0	(1)	2,267	290	

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	2,051	108	0	1	0	36	2,196	1
1.000	3	24	0	1	0	1	29	2
1.500	2	15	0	2	0	1	20	3
2.000	1	11	0	4	0	0	16	4
3.000	0	4	0	1	0	0	5	5
4.000	0	1	0	0	0	0	1	6
Total:	2,057	163	0	9	0	38	2,267	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	296	4			300	2
Total Fire Hydrants	296	4	0	0	300	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	300
Number of distribution system valves end of year:	755
Number of distribution valves operated during year:	700

WATER OPERATING SECTION FOOTNOTES

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

Water Mains (Page W-15)

financing for water manins is by private developers

Water Services (Page W-16)

financing for water services is by private developers

Meters (Page W-17)

adjustment of 1" meter is to match accual count to number displayed
