



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: IOLA MUNICIPAL WATER UTILITY

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Principal Office: 180 S. MAIN STREET  
IOLA, WI 54945

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For the Year Ended: DECEMBER 31, 2000

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

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



## TABLE OF CONTENTS

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

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** IOLA MUNICIPAL WATER UTILITY

**Utility Address:** 180 S. MAIN STREET  
IOLA, WI 54945

**When was utility organized?** 1/1/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DAN JOHNSON

**Title:** VILLAGE CLERK

**Office Address:**

P.O. BOX 336  
IOLA, WI 54945

**Telephone:** (715) 445 - 2913

**Fax Number:** (715) 445 - 2917

**E-mail Address:** bdsk@athenet.net

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

**Name:** CLIFTON GUNDERSON LLP

**Title:**

**Office Address:** CLIFTON GUNDERSON LLP

201 FRONTENAC AVE  
P.O. BOX 106  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**E-mail Address:**

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

**Name:** TONY CISEWSKI

**Title:** CHAIRMAN

**Office Address:**

180 S MAIN STREET  
P.O. BOX 336  
IOLA, WI 54945

**Telephone:** (715) 445 - 2211

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** CLIFTON GUNDERSON LLP

**Title:**

**Office Address:** CLIFTON GUNDERSON LLP  
201 FRONTENAC AVE  
P.O. BOX 106  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**E-mail Address:**

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

**Period covered by most recent audit:** YEAR ENDED DECMEBER 31, 1999

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

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**Name:** DONALD R JOLE

**Title:** SUPERINTENDENT

**Office Address:**  
180 S. MAIN STREET  
IOLA, WI 54945

**Telephone:** (715) 445 - 2612

**Fax Number:** (715) 445 - 2917

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE OF IOLA WATER AND SEWER COMMITTEE

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

- MR TONY CISEWSKI, CHAIRPERSON
- MR JAMES HELGESON
- MR NORMAN MORTENSON

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**Is sewer service rendered by the utility?** NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 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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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**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)	101,660	102,192	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	45,061	55,227	2
Depreciation Expense (403)	20,855	19,370	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,890	19,242	5
<b>Total Operating Expenses</b>	<b>85,806</b>	<b>93,839</b>	
<b>Net Operating Income</b>	<b>15,854</b>	<b>8,353</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>15,854</b>	<b>8,353</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,792	0	9
Miscellaneous Nonoperating Income (421)	18,180	0	10
<b>Total Other Income</b>	<b>24,972</b>	<b>0</b>	
<b>Total Income</b>	<b>40,826</b>	<b>8,353</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>40,826</b>	<b>8,353</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	25,924	23,049	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	980	1,751	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>26,904</b>	<b>24,800</b>	
<b>Net Income</b>	<b>13,922</b>	<b>(16,447)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(123,327)	(106,559)	19
Balance Transferred from Income (433)	13,922	(16,447)	20
Miscellaneous Credits to Surplus (434)	0	17,635	21
Miscellaneous Debits to Surplus--Debit (435)	18,351	17,956	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(127,756)</b>	<b>(123,327)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SPECIAL ASSESSMENT	6,792	4
<b>Total (Acct. 419):</b>	<b>6,792</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
RETURN OF PROPERTY TAX EQUIVALENT	18,180	5
<b>Total (Acct. 421):</b>	<b>18,180</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
HYRANT RENTAL FORGIVEN	18,351	9
<b>Total (Acct. 435)--Debit:</b>	<b>18,351</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<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)					0	1
<b>Costs and 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>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	101,660	0	0	0	<b>101,660</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>101,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,660</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)	1,079,373	993,694	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	258,070	237,215	<b>2</b>
<b>Net Utility Plant</b>	<b>821,303</b>	<b>756,479</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	45,507	55,374	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	22,767	19,405	<b>11</b>
Other Accounts Receivable (143)	87,500	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	166,927	157,457	<b>14</b>
Materials and Supplies (150)	2,428	2,586	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>325,129</b>	<b>234,822</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<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>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,146,432</b>	<b>991,301</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)	199,080	128,316	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	(127,756)	(123,327)	23
<b>Total Proprietary Capital</b>	<b>71,324</b>	<b>4,989</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	473,973	405,825	26
<b>Total Long-Term Debt</b>	<b>473,973</b>	<b>405,825</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	90	3,789	28
Payables to Municipality (233)	263,203	237,205	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	17,844	20,190	32
Other Current and Accrued Liabilities (238)	695	87,500	33
<b>Total Current and Accrued Liabilities</b>	<b>281,832</b>	<b>348,684</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0		37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	319,303	231,803	38
<b>Total Liabilities and Other Credits</b>	<b>1,146,432</b>	<b>991,301</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,079,373	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,079,373	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	258,070	0	0	0	9
<b>Total Accumulated Provision</b>	258,070	0	0	0	
<b>Net Utility Plant</b>	821,303	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)	
<b>Balance first of year</b>	237,215				<b>237,215</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	20,855				<b>20,855</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>20,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,855</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>258,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>258,070</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.03%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,428	2,586
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>2,428</u>	<u>2,586</u>

**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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**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	128,316	1
<b>Changes during year (explain):</b>		
WATER MAIN PROJECTS FUNDED BY GO DEBT	70,764	2
<b>Balance end of year</b>	<u><u>199,080</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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**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>Other Long-Term Debt (224)</b>					
Bank	02/15/1998	02/15/2013	5.00%	36,473	<b>1</b>
BANK	12/31/1999	01/01/2001	5.75%	87,500	<b>2</b>
Bank	09/10/1997	09/10/2007	5.65%	350,000	<b>3</b>
<b>Total for Account 224</b>				<b>473,973</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Accruals:</b>	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
<b>Other (explain):</b>	5
<b>Total Accruals and other credits</b>	<u>0</u>
<b>Taxes paid during year:</b>	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
<b>Other (explain):</b>	9
<b>Total payments and other debits</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
First National Bank Note	512	6,304	6,792	24	3
First National Bank Note #2	17,927	19,620	20,371	17,176	4
<b>Subtotal</b>	<b>18,439</b>	<b>25,924</b>	<b>27,163</b>	<b>17,200</b>	
<b>Notes Payable (231)</b>					
First National Bank Note	1,751	980	2,087	644	5
<b>Subtotal</b>	<b>1,751</b>	<b>980</b>	<b>2,087</b>	<b>644</b>	
<b>Total</b>	<b>20,190</b>	<b>26,904</b>	<b>29,250</b>	<b>17,844</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	231,803	0	0	0	0	<b>231,803</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	87,500					<b>87,500</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>319,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,303</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		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	22,767	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>22,767</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
SPECIAL ASSESSMENT RECEIVABLE	87,500	11
<b>Total (Acct. 143):</b>	<b>87,500</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM THE GENERAL FUND	164,375	12
DUE FROM THE SEWER	2,552	13
<b>Total (Acct. 145):</b>	<b>166,927</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
DUE TO THE GENERAL FUND	262,255	17
DUE TO THE SEWER	948	18
<b>Total (Acct. 233):</b>		<b>263,203</b>
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>		<b>0</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	1,036,533	0	0	0	1,036,533	1
Materials and Supplies	2,507	0	0	0	2,507	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	247,642	0	0	0	247,642	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	275,553	0	0	0	275,553	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>515,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>515,845</b>	
Net Operating Income	15,854	0	0	0	15,854	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.07%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.07%</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	163,698	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(125,541)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>38,157</b>	
<b>Net Income</b>		
Net Income	13,922	5
<b>Percent Return on Proprietary Capital</b>	<b>36.49%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

Acct. 238 - The balance in account 238 is for accrued wages.

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### Contributions in Aid of Construction (Account 271) (Page F-17)

The increase in contributions in aid of construction is for the Thorsen Estates Project which is off-set by the special assessments receivable noted in account 143.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Acct. 143 - The special assessment receivable is for the Thorsen Estates project that was done in 1999. The receivable will be used to pay off the corresponding note payable.

Acct. 145 - the increase in the due from the general fundj is due to delinquent utility bills that were placed on the tax roll.

Acct. 233 - The increase in the due to the general fund is due to wages for water employees that were paid by the general fund and also interest payments made by the general fund for the water utility on the note payable for the above mentioned Thorsen Estates Project.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contract Operations (Page iv)

-----Original Message-----

From: Becky Loomis [mailto:beckyloomis@cliftoncpa.com]

Sent: Tuesday, June 26, 2001 2:17 PM

To: Leege@psc.state.wi.us

Subject: Village of Iola analytical review responses

Dear Mr. Leege:

Dan Johnson, Village Clerk, from the Village of Iola forwarded to my office your questions regarding their 2000 PSC report.

1. We noted for next year that the special assessment receivable will be recorded in account 124.
2. The Village of Iola does not use the meters to bill the sewer charges. Customers are charged a flat quarterly fee for sewer.
3. Explanations for changes of \$2,000 and 30%

Accounts 640 and 650- The Village records both of these expenses in the same account. During our audit we try to separate the costs between the two accounts. When taken together the change is less than 30%.

Account 682- In 1999 the Village hired engineers to do some testing in relation to building a new treatment plant. This was not a recurring cost and thus the expense is back down to a typical amount in 2000.

4. Noted the proper column for sources of water supply.
5. Reviewed the Village's calculation of the public fire protection and noted the necessary adjustment per your calculation.
6. Noted the proper account for recording the forgiveness of the property tax equivalent. We will discuss the need for a resolution to forgive these amounts with the Village board and will attach resolution to the 2001 report.
7. During 1999 we discussed the receivable/payable to the municipality with the Village board. We have also recommended that these accounts be offset and cleaned up. We will do this during the 2001 audit.

If you have any further questions please feel free to call me at 715-344-4984.

Sincerely,

CLIFTON GUNDERSON LLP

Becky Loomis

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## FINANCIAL SECTION FOOTNOTES

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### In-charge Accountant

Becky Loomis  
Clifton Gunderson LLP  
201 Frontenac; PO Box 106  
Stevens Point, WI 54481  
(715) 344-4984  
(715) 344-8544(fax)  
beckyloomis@cliftoncpa.com

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## FINANCIAL SECTION FOOTNOTES

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

June 22, 2001

Mr. Dan Johnson, Village Clerk  
Iola Municipal Water Utility  
P.O. Box 336  
Iola, WI 54945-0336

2000 Analytical Review DWCCA-2670-PJL

Dear Mr. Johnson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments receivable of \$87,500 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124.
2. During our review, we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume. If the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.
4. During our review, we noted that in the Sources of Water Supply schedule on page W-10, the water was reported as purchased in column (b). Please correct your copy of the report by moving those numbers to column (d), ground water, and follow this procedure in the future.
5. As part of our review, we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. We note that your

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**FINANCIAL SECTION FOOTNOTES**

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calculations have differed from ours by a total of approximately \$28,252 in the 1997 through 2000 annual reports, copies of our calculations are included. Please note that the 1997 calculation is prorated due to the fact that new rates were effective on October 1 of 1997. Since Wis. Stat. § 196.635, Unbilled Utility Service, limits backbills to 2 years, please adjust the utility's 2001 annual report by \$16,717 for the 1999 and 2000 underbillings. Use the "Other" line in Account 463 and include a brief explanation for the adjustment.

6. For 2000, as well as several preceding years, both the property tax equivalent owed by the utility to the village, and the Public Fire Protection charge owed by the village to the utility, have been forgiven. In 2000, the tax equivalent forgiveness was recorded in Account 421 which is incorrect. If this entry is made in the future, it should be recorded in Account 434, Miscellaneous Credits to Surplus. It was also noted that no explanations were given regarding the forgiveness of these 2 amounts. The village board should be taking official action if they want these amounts forgiven such as a resolution or other official decision. Please provide a copy of the village board resolution or a copy of the meeting minutes showing this to be the case.

7. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported a total of \$166,927. We also noted that in Account 233, Payables to Municipality on page F-18, you reported a total of \$263,203. Both of these balances have been growing the past several years and appear to include items that are prior year costs. Please note that in the future, both Accounts 145 and 233 should only contain amounts that are subject to current settlement.

The village should review both of these accounts and bring them up to date. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality, and a repayment schedule established.

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. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [leegep@psc.state.wi.us](mailto:leegep@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2670.doc

Enclosure

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	101,660	1
<b>Total Sales of Water</b>	<b>101,660</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>0</b>	
<b>Total Operating Revenues</b>	<b>101,660</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	32,195	5
General Operating Expenses (680-690)	12,866	6
<b>Total Operation and Maintenance Expenses</b>	<b>45,061</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	20,855	7
Amortization Expense (404)	0	8
Taxes (408)	19,890	9
<b>Total Other Operating Expenses</b>	<b>40,745</b>	
<b>Total Operating Expenses</b>	<b>85,806</b>	
<b>NET OPERATING INCOME</b>	<b>15,854</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	386	21,105	54,267	4
Commercial	60	14,480	24,184	5
Industrial	0		0	6
<b>Total Metered Sales to General Customers (461)</b>	<b>446</b>	<b>35,585</b>	<b>78,451</b>	
Private Fire Protection Service (462)			0	7
Public Fire Protection Service (463)	1		18,351	8
Other Sales to Public Authorities (464)	8	2,219	4,858	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>455</b>	<b>37,804</b>	<b>101,660</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	18,351	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>18,351</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	15,454	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	5,026	3
Chemicals (630)	0	4
Supplies and Expenses (640)	11,715	5
Repairs of Water Plant (650)	0	6
Transportation Expenses (660)	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>32,195</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,435	8
Office Supplies and Expenses (681)	896	9
Outside Services Employed (682)	660	10
Insurance Expense (684)	394	11
Employees Pensions and Benefits (686)	6,481	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>12,866</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>45,061</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		18,180	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
<b>Net property tax equivalent</b>		<b>18,180</b>	
Social Security		1,589	3
PSC Remainder Assessment		121	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>19,890</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.250000				3
County tax rate	mills		5.958800				4
Local tax rate	mills		9.987800				5
School tax rate	mills		10.498600				6
Voc. school tax rate	mills		2.033780				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.728980</b>				<b>10</b>
Less: state credit	mills		1.603600				11
<b>Net tax rate</b>	mills		<b>27.125380</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.987800</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.532380</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.520180</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.728980</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.783884</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.125380</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.263144</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>993,695</b>	993,695				22
Materials & Supplies	\$	<b>2,586</b>	2,586				23
<b>Subtotal</b>	\$	<b>996,281</b>	<b>996,281</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>996,281</b>	<b>996,281</b>				<b>26</b>
Assessment Ratio	dec.		0.858202				27
<b>Assessed Value</b>	\$	<b>855,010</b>	<b>855,010</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.263144</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>18,180</b>	<b>18,180</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	13,066					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>18,180</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	8,451		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)	98,703		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>107,154</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	147,638		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	225,248		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,911		20
<b>Total Pumping Plant</b>	<b>374,797</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,123		23
<b>Total Water Treatment Plant</b>	<b>1,123</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	752		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)			8,451 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)			98,703 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>107,154</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			147,638 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			225,248 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,911 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>374,797</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,123 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,123</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			752 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	25,133		<b>26</b>
Transmission and Distribution Mains (343)	352,531	81,089	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	64,920		<b>29</b>
Meters (346)	25,500	2,135	<b>30</b>
Hydrants (348)	36,636	2,455	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>505,472</b>	<b>85,679</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	150		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	1,559		<b>37</b>
Other General Equipment (379)	3,439		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>5,148</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>993,694</b>	<b>85,679</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>993,694</b>	<b>85,679</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)			25,133 26
Transmission and Distribution Mains (343)			433,620 27
Fire Mains (344)			0 28
Services (345)			64,920 29
Meters (346)			27,635 30
Hydrants (348)			39,091 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>591,151</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			150 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			1,559 37
Other General Equipment (379)			3,439 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>5,148</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,079,373</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,079,373</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,111	4,111	1
February			4,040	4,040	2
March			4,429	4,429	3
April			4,225	4,225	4
May			4,918	4,918	5
June			5,560	5,560	6
July			3,588	3,588	7
August			5,831	5,831	8
September			5,268	5,268	9
October			5,212	5,212	10
November			4,888	4,888	11
December			5,235	5,235	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>57,305</b>	<b>57,305</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				57,305	16
Less: Water sold				37,804	17
Losses and unaccounted for				19,501	18
Percent unaccounted for to the nearest whole percent (%)				34%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
The Village has hired Rural Pumping to test the water mains for leaks. They will be tested and hopefully repaired in 2001.					
Maximum gallons pumped by all methods in any one day during reporting year				324	21
Date of maximum: 7/25/2000					22
Cause of maximum:					23
Summer lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year				92	24
Date of minimum: 1/5/2000					25
Total KWH used for pumping for the year				74,148	26
If water is purchased: Vendor Name: N/A					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 #2 - EAST MCKINLEY	2	54	18	432	Yes	<b>1</b>
WELL #3 - SMITH STREET	3	140	12	576	Yes	<b>2</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 #2	WELL #3		1
Location	EAST MCKINLEY	SOUTH STREET		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE NW	SIMMONS		5
Year Installed	1970	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	375	400		8
Pump Motor or Standby Engine Mfr	HULLENSHIFT	US MOTOR		10
Year Installed	1970	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	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
				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	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	500		6
Total capacity in gallons	132,000		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)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	217.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	31,953	0	0	0	31,953
M	D	8.000	14,987	489	0	0	15,476
<b>Total Within Municipality</b>			<b>46,940</b>	<b>489</b>	<b>0</b>	<b>0</b>	<b>47,429</b>
<b>Total Utility</b>			<b>46,940</b>	<b>489</b>	<b>0</b>	<b>0</b>	<b>47,429</b>

1  
2

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	430	0	0	0	430		1
M	1.000	9	0	0	0	9		2
M	1.500	5	0	0	0	5		3
M	2.000	4	0	0	0	4		4
M	4.000	1	0	0	0	1		5
<b>Total Utility</b>		<b>449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>449</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	470	3	0	0	473	55	1
1.000	9	2	0	0	11	0	2
1.500	6	0	0	0	6	6	3
2.000	8	2	0	0	10	6	4
3.000	1	0	0	0	1	1	5
4.000	0	0	0	0	0	0	6
<b>Total:</b>	<b>494</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>501</b>	<b>68</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)	
0.750	397	53	0	6	17	0	473	1
1.000	0	10	0	0	1	0	11	2
1.500	0	5	0	0	1	0	6	3
2.000	0	3	0	3	4	0	10	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	0	0	0	0	6
<b>Total:</b>	<b>397</b>	<b>71</b>	<b>0</b>	<b>10</b>	<b>23</b>	<b>0</b>	<b>501</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	70	2			72	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>72</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	72
Number of distribution system valves end of year:	114
Number of distribution valves operated during year:	72

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## WATER OPERATING SECTION FOOTNOTES

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

Per review: (PJL)

Explanations for changes of \$2,000 and 30%

Accounts 640 and 650- The Village records both of these expenses in the same account. During our audit we try to separate the costs between the two accounts. When taken together the change is less than 30%.

Account 682- In 1999 the Village hired engineers to do some testing in relation to building a new treatment plant. This was not a recurring cost and thus the expense is back down to a typical amount in 2000.

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### Sources of Water Supply - Statistics (Page W-10)

Per request from JPL, gallons moved from purchased, column b to ground, column d. Will write regarding utility error in review letter. PJL

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### Water Mains (Page W-15)

The additions to the water mains will be financed through general obligation debt and is currently being paid as such through the general fund.

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