



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: RIO MUNICIPAL WATER UTILITY

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Principal Office: 207 LINCOLN AVENUE  
P.O. BOX 276  
RIO, WI 53960

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For the Year Ended: DECEMBER 31, 1998

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

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



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**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** 207 LINCOLN AVENUE

P.O. BOX 276

RIO, WI 53960

**When was utility organized?** 1/1/1919

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** ANDREA MILFRED

**Title:** UTILITY CLERK

**Office Address:**

207 LINCOLN AVENUE

RIO, WI 53960

**Telephone:** (920) 992 - 5454

**Fax Number:** (920) 992 - 6108

**E-mail Address:**

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

**Name:** MR TERRENCE T. DRONE CPA

**Title:** ACCOUNTANT

**Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbcmp@mhtc.net

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

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

**Name:** JOHNSON BLOCK & CO., INC.

**Title:**

**Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbcmp@mhtc.net

**Date of most recent audit report:** 1/30/1998

**Period covered by most recent audit:** 1/1/97 to 12/31/97

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** ROBERT LANG

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

207 LINCOLN AVENUE  
RIO, WI 53960

**Telephone:** (920) 992 - 5454

**Fax Number:** (920) 992 - 6108

**E-mail Address:**

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**Name of utility commission/committee:** RIO VILLAGE BOARD

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

- DELBERT CURTIS, TRUSTEE
  - KARI DORN, TRUSTEE
  - CHRIS JEVENS, TRUSTEE
  - BONNIE PRIBBENOW, TRUSTEE
  - LYLE SPANGLER, TRUSTEE
  - ROBERT STRAUS, PRESIDENT
  - RUSSELL SUNDE, SR, TRUSTEE
- 

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

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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

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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)	118,224	85,272	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	50,027	42,067	2
Depreciation Expense (403)	18,729	14,618	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,599	15,077	5
<b>Total Operating Expenses</b>	<b>88,355</b>	<b>71,762</b>	
<b>Net Operating Income</b>	<b>29,869</b>	<b>13,510</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>29,869</b>	<b>13,510</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)	11,513	7,762	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>11,513</b>	<b>7,762</b>	
<b>Total Income</b>	<b>41,382</b>	<b>21,272</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>41,382</b>	<b>21,272</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	6,615	8,895	13
Amortization of Debt Discount and Expense (428)	651	700	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	16,981	7,581	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>24,247</b>	<b>17,176</b>	
<b>Net Income</b>	<b>17,135</b>	<b>4,096</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	281,570	257,560	19
Balance Transferred from Income (433)	17,135	4,096	20
Miscellaneous Credits to Surplus (434)	0	19,914	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	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>298,705</b>	<b>281,570</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 Investments	11,513	4
<b>Total (Acct. 419):</b>	<b>11,513</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</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>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</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	118,224	0	0	0	118,224	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>118,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,224</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)	1,088,327	1,036,947	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	116,159	99,419	<b>2</b>
<b>Net Utility Plant</b>	<b>972,168</b>	<b>937,528</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)	192,574	107,709	<b>5</b>
Other Investments (124)	1,197	64,527	<b>6</b>
Special Funds (125)	24,762	50,596	<b>7</b>
<b>Total Other Property and Investments</b>	<b>218,533</b>	<b>222,832</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	10,632	(268)	<b>8</b>
Temporary Cash Investments (132)	46,527	42,131	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	18,358	13,209	<b>11</b>
Other Accounts Receivable (143)	0	3,941	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	6,074	6,131	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>81,591</b>	<b>65,144</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	3,625	4,276	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	1,278	<b>20</b>
<b>Total Deferred Debits</b>	<b>3,625</b>	<b>5,554</b>	
<b>Total Assets and Other Debits</b>	<b>1,275,917</b>	<b>1,231,058</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)	160,129	127,834	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	298,705	281,570	<b>23</b>
<b>Total Proprietary Capital</b>	<b>458,834</b>	<b>409,404</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	110,000	118,800	<b>24</b>
Advances from Municipality (223)	240,284	257,340	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>350,284</b>	<b>376,140</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,429	5,289	<b>28</b>
Payables to Municipality (233)	20,084	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	12,929	8,844	<b>32</b>
Other Current and Accrued Liabilities (238)	2,700	3,324	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>37,142</b>	<b>17,457</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	429,657	428,057	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,275,917</b>	<b>1,231,058</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)	1,088,327	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>	1,088,327	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	116,159	0	0	0	9
<b>Total Accumulated Provision</b>	116,159	0	0	0	
<b>Net Utility Plant</b>	972,168	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	99,419				<b>99,419</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	18,729				<b>18,729</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	613				<b>613</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	192				<b>192</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>19,534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,534</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	2,794				<b>2,794</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>2,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,794</b>	19
<b>Balance End of Year</b>	<b>116,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,159</b>	20
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						22

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	6,074	6,131 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>6,074</b>	<b>6,131</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1994 MORTGAGE REVENUE BONDS	651	428	3,625	1
<b>Total</b>			<u><u>3,625</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	127,834	<b>1</b>
<b>Changes during year (explain):</b>		
Adjust first of year balance for amount that will be repaid to General Fund	(13,123)	<b>2</b>
Main work done in TIF district paid by General Fund	45,418	<b>3</b>
<b>Balance end of year</b>	<u><u>160,129</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)	
1994 MRB'S	05/01/1994	11/01/2008	4.00%	110,000	1
<b>Total Bonds (Account 221):</b>				<b>110,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1996-1997 STFL	08/01/1996	03/15/2007	6.00%	240,284	1
<b>Total for Account 223</b>				<b>240,284</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	19,599	2
Charged electric department expense		3
Charged sewer department expense	207	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>19,806</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	18,311	6
Social Security taxes	1,387	7
PSC Remainder Assessment	108	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>19,806</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>					
1994 Water Revenue Bonds	1,144	6,615	6,681	1,078	1
<b>Subtotal</b>	<b>1,144</b>	<b>6,615</b>	<b>6,681</b>	<b>1,078</b>	
<b>Advances from Municipality (223)</b>					
1996 STFL	7,700	16,981	12,830	11,851	2
<b>Subtotal</b>	<b>7,700</b>	<b>16,981</b>	<b>12,830</b>	<b>11,851</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,844</b>	<b>23,596</b>	<b>19,511</b>	<b>12,929</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	428,057	0	0	0	0	<b>428,057</b>	1
<b>Add credits during year:</b>							
For Services	1,600					<b>1,600</b>	2
For Mains						<b>0</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>429,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>429,657</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	287,374					<b>287,374</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>		
Advance to TIF 1	83,749	1
Advance to TIF 2	20,742	2
Advance to TIF 3	29,933	3
Advance to General	24,604	4
Advance to Sewer	33,546	5
<b>Total (Acct. 123):</b>	<b>192,574</b>	
<b>Other Investments (124):</b>		
Special Assessments Receivable	1,197	6
<b>Total (Acct. 124):</b>	<b>1,197</b>	
<b>Special Funds (125):</b>		
Reserve and Interest Redemption Bond Fund	15,471	7
Depreciation Fund	9,291	8
<b>Total (Acct. 125):</b>	<b>24,762</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	18,358	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>18,358</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		17
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Due to General Fund	20,084	21
<b>Total (Acct. 233):</b>	<b>20,084</b>	
<b>Other Deferred Credits (253):</b>		
NONE		22
<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	1,062,636	0	0	0	1,062,636	1
Materials and Supplies	6,102	0	0	0	6,102	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	107,789	0	0	0	107,789	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	428,857	0	0	0	428,857	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>532,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>532,092</b>	
Net Operating Income	29,869	0	0	0	29,869	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.61%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.61%</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	143,981	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	290,137	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>434,118</b>	
<b>Net Income</b>		
Net Income	17,135	5
<b>Percent Return on Proprietary Capital</b>	<b>3.95%</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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**Identification and Ownership (Page iv)**

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
Village of Rio  
Rio, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Rio as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Rio and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

Per letter from Ms. Milfred received June 18, 1999, contributions are correct. The director of public works will do an inventory of services units in 1999 and do an adjustment if necessary. 6/25/99 ele

June 4, 1999

Ms. Andrea Milfred, Utility Clerk  
Rio Municipal Water Utility  
207 Lincoln Avenue  
P.O. Box 276  
Rio, WI 53960-0276

1998 Analytical Review DWCCA-5100-ELE

Dear Ms. Milfred:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better

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## FINANCIAL SECTION FOOTNOTES

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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:

During our review, we noted 12 net additions to the Water Services schedule and a footnote that indicates the services were paid for by the utility. However, \$1,600 is reported as a contribution for services in Account 271, Contributions in Aid of Construction. In addition, 12 net additions to Water Services were reported in 1997 and described as "paid for by customers." However, only \$1,600 was reported in Account 271 in 1997 and your Cz-1, Water Lateral Installation charge was \$400. Twelve services at \$400 would be \$4,800. Please explain why the contribution for services to Account 271 in 1997 appears low, and please explain the \$1,600 contributor to Account 271 in 1998 if the services were paid for by the utility.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	116,336	1
<b>Total Sales of Water</b>	<b>116,336</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	309	2
Other Water Revenues (474)	1,579	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,888</b>	
<b>Total Operating Revenues</b>	<b>118,224</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	29,478	5
General Operating Expenses (680-690)	20,549	6
<b>Total Operation and Maintenance Expenses</b>	<b>50,027</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	18,729	7
Amortization Expense (404)		8
Taxes (408)	19,599	9
<b>Total Other Operating Expenses</b>	<b>38,328</b>	
<b>Total Operating Expenses</b>	<b>88,355</b>	
<b>NET OPERATING INCOME</b>	<b>29,869</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	333	17,926	49,014	4
Commercial	56	4,919	10,466	5
Industrial	4	4,022	4,510	6
<b>Total Metered Sales to General Customers (461)</b>	<b>393</b>	<b>26,867</b>	<b>63,990</b>	
Private Fire Protection Service (462)	1		241	7
Public Fire Protection Service (463)	1		49,558	8
Other Sales to Public Authorities (464)	7	1,230	2,547	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>402</b>	<b>28,097</b>	<b>116,336</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	49,558	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>49,558</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	309	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>309</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	396	7
<b>Other (specify):</b>		
Miscellaneous	1,183	8
<b>Total Other Water Revenues (474)</b>	<b>1,579</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.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	11,177	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,752	3
Chemicals (630)	322	4
Supplies and Expenses (640)	4,445	5
Repairs of Water Plant (650)	9,990	6
Transportation Expenses (660)	792	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>29,478</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,933	8
Office Supplies and Expenses (681)	695	9
Outside Services Employed (682)	5,298	10
Insurance Expense (684)	2,679	11
Employees Pensions and Benefits (686)	3,803	12
Regulatory Commission Expenses (688)	721	13
Miscellaneous General Expenses (689)	420	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>20,549</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>50,027</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		18,311	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		207	2
<b>Net property tax equivalent</b>		<b>18,104</b>	
Social Security		1,387	3
PSC Remainder Assessment		108	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>19,599</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231530				3
County tax rate	mills		4.197020				4
Local tax rate	mills		7.737690				5
School tax rate	mills		12.403410				6
Voc. school tax rate	mills		1.713440				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>26.283090</b>				10
Less: state credit	mills		1.831250				11
<b>Net tax rate</b>	mills		<b>24.451840</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.737690</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.116850</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.854540</b>				17
<b>Total Tax Rate</b>	mills		<b>26.283090</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.831506</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.451840</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.331845</b>				21
Utility Plant, Jan. 1	\$	<b>1,036,947</b>	1,036,947				22
Materials & Supplies	\$	<b>6,131</b>	6,131				23
<b>Subtotal</b>	\$	<b>1,043,078</b>	<b>1,043,078</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,043,078</b>	<b>1,043,078</b>				26
Assessment Ratio	dec.		0.863400				27
<b>Assessed Value</b>	\$	<b>900,594</b>	<b>900,594</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.331845</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>18,311</b>	<b>18,311</b>				30
Tax Equivalent per 1994 PSC Report	\$	9,020					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>18,311</b>					34

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	1,116		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)	13,670		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>14,786</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,074		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	13,398		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,614		20
<b>Total Pumping Plant</b>	<b>39,086</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)	4,813		23
<b>Total Water Treatment Plant</b>	<b>4,813</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			1,116 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)			13,670 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>14,786</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			17,074 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			13,398 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,614 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>39,086</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,813 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,813</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	360,790	1,825	<b>26</b>
Transmission and Distribution Mains (343)	447,403	42,876	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	62,995	2,299	<b>29</b>
Meters (346)	23,519	4,528	<b>30</b>
Hydrants (348)	71,331	2,647	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>966,038</b>	<b>54,175</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)	0		<b>35</b>
Computer Equipment (372.1)	2,252		<b>36</b>
Transportation Equipment (373)	4,173		<b>37</b>
Other General Equipment (379)	5,798		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>12,223</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,036,946</b>	<b>54,175</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,036,946</b>	<b>54,175</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)			362,615 26
Transmission and Distribution Mains (343)			490,279 27
Fire Mains (344)			0 28
Services (345)			65,294 29
Meters (346)	2,794		25,253 30
Hydrants (348)			73,978 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,794</b>	<b>0</b>	<b>1,017,419</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,252 36
Transportation Equipment (373)			4,173 37
Other General Equipment (379)			5,798 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>12,223</b>
<b>Total utility plant in service directly assignable</b>	<b>2,794</b>	<b>0</b>	<b>1,088,327</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,794</b>	<b>0</b>	<b>1,088,327</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			2,492	2,492	1
February			2,225	2,225	2
March			2,644	2,644	3
April			2,607	2,607	4
May			3,183	3,183	5
June			2,872	2,872	6
July			3,038	3,038	7
August			2,592	2,592	8
September			2,525	2,525	9
October			2,623	2,623	10
November			2,264	2,264	11
December			2,409	2,409	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>31,474</b>	<b>31,474</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				377	14
Other utility use explanation:					15
Fire Dept. 142, Hydrants 97, Sewer Cleaning 28, Street Sweeper 10, Bulk Sales 100					
Water pumped into distribution system				31,097	16
Less: Water sold				28,097	17
Losses and unaccounted for				3,000	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				143	21
Date of maximum: 8/14/1998					22
Cause of maximum:					23
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				31	24
Date of minimum: 9/8/1998					25
Total KWH used for pumping for the year				37,840	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
301 EAST RIO STREET	2	392	12	94,400	Yes	<b>1</b>
330 WEST LYONS STREET	3	405	12	78,750	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)	1
Identification	NUMBER 2	NUMBER 2 STANDBY	NUMBER 3	1
Location	301 EAST RIO STREET	301 E. RIO ST.	330 WEST LYONS STREET	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1953	1953	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	455	455	440	8
Pump Motor or Standby Engine Mfr	US	INTERNATIONAL	US	9 10
Year Installed	1953	1957	1968	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	40	110	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	NUMBER 3 STANDBY			14
Location	330 W. LYONS ST.			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1968			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	440			21
Pump Motor or Standby Engine Mfr	FORD			22 23
Year Installed	1987			24
Type	NATURAL GAS			25
Horsepower	155			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	NUMBER 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons	150,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2800		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)	
M	D	2.000	1,524	0	0	0	1,524	1
A	D	6.000	215	0	0	0	215	2
M	D	6.000	20,702	37	0	0	20,739	3
M	D	8.000	7,623	1,585	0	0	9,208	4
M	D	10.000	3,140	0	0	0	3,140	5
<b>Total Within Municipality</b>			<b>33,204</b>	<b>1,622</b>	<b>0</b>	<b>0</b>	<b>34,826</b>	
<b>Total Utility</b>			<b>33,204</b>	<b>1,622</b>	<b>0</b>	<b>0</b>	<b>34,826</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	175	0	0	0	175		1
M	0.750	150	0	0	0	150	9	2
M	1.000	48	12	0	0	60	30	3
L	1.000	3	0	0	0	3		4
M	2.000	5	0	0	0	5		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
<b>Total Utility</b>		<b>385</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>397</b>	<b>39</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	306	0	37	0	269	37	1
0.750	81	52	11	0	122	11	2
1.000	5	0	0	0	5	0	3
1.500	4	0	0	0	4	3	4
2.000	6	0	0	0	6	2	5
3.000	2	0	0	0	2	1	6
<b>Total:</b>	<b>404</b>	<b>52</b>	<b>48</b>	<b>0</b>	<b>408</b>	<b>54</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	269	0	0	0	0	0	269	1
0.750	53	50	0	1	0	18	122	2
1.000	0	5	0	0	0	0	5	3
1.500	0	0	4	0	0	0	4	4
2.000	0	1	0	4	0	1	6	5
3.000	0	0	0	2	0	0	2	6
<b>Total:</b>	<b>322</b>	<b>56</b>	<b>4</b>	<b>7</b>	<b>0</b>	<b>19</b>	<b>408</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	66	2			68	2
<b>Total Fire Hydrants</b>	<b>66</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>68</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:	68
Number of distribution system valves end of year:	67
Number of distribution valves operated during year:	64

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## WATER OPERATING SECTION FOOTNOTES

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

Repairs of Water Plant increased \$8,492 from 1997 to 1998. There were a large number of repairs in 1998 to fix valves and curb boxes.

Outside services decreased \$4,188 from 1997 to 1998. Expenses in 1998 included audit and accounting fees, and services related to a water rate study.

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### Water Mains (Page W-15)

In 1998 37' of 6" mains and 1585' of 8" mains were added as part of new construction. In total \$42,875 of mains were added in 1998. The mains were in the TIF district and were paid for by the Village of Rio.

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### Water Services (Page W-16)

In 1998 (12) 1" water services were added. These additions were paid for by the utility. Property owners are charged \$500 for 3/4" and 1" services. Actual cost is charged for services larger than 1".

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