



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF LAKE DELTON WATER UTILITY

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Principal Office: P.O. BOX 87  
LAKE DELTON, WI 53940

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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.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF LAKE DELTON WATER UTILITY

**Utility Address:** P.O. BOX 87  
LAKE DELTON, WI 53940

**When was utility organized?** 1/1/1986

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KAY C. MACKESEY  
**Title:** CLERK-TREASURER

**Office Address:**  
P.O. BOX 87  
LAKE DELTON, WI 53940

**Telephone:** (608) 254 - 2558

**Fax Number:** (608) 254 - 7785

**E-mail Address:**

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

**Name:** JAMES BLOCK  
**Title:**

**Office Address:** JOHNSON BLOCK & CO., INC  
6314 ODANA RD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:** jblock@johnsonblock.com

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

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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

**Title:**

**Office Address:** JOHNSON BLOCK & CO., INC  
6314 ODANA RD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:**

**Date of most recent audit report:** 3/21/2000

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

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

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**Name:** DAVID STERR

**Title:**

**Office Address:**  
P.O. BOX 87  
LAKE DELTON, WI 53940

**Telephone:** (608) 253 - 9268

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** Public Works Committee

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

- MS LESLIE BREMER
- MR JOE BUCHANIEC
- MR DOUG CLAUSEN
- MR JEFFRY HYNUM
- MR FRANK KAMINSKI
- MR GORDON PRIEGEL
- MR TOM WEBB

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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)	975,678	900,939	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	221,971	220,705	2
Depreciation Expense (403)	191,000	188,890	3
Amortization Expense (404)	0	0	4
Taxes (408)	202,937	203,340	5
<b>Total Operating Expenses</b>	<b>615,908</b>	<b>612,935</b>	
<b>Net Operating Income</b>	<b>359,770</b>	<b>288,004</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>359,770</b>	<b>288,004</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)	157,524	81,556	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>157,524</b>	<b>81,556</b>	
<b>Total Income</b>	<b>517,294</b>	<b>369,560</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>517,294</b>	<b>369,560</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	203,955	212,042	13
Amortization of Debt Discount and Expense (428)	8,106	8,106	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>212,061</b>	<b>220,148</b>	
<b>Net Income</b>	<b>305,233</b>	<b>149,412</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(39,550)	(216,920)	19
Balance Transferred from Income (433)	305,233	149,412	20
Miscellaneous Credits to Surplus (434)	0	27,958	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>265,683</b>	<b>(39,550)</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>		
INVESTMENT INCOME	107,922	4
INTEREST ON SPECIAL ASSESSMENTS	49,602	5
<b>Total (Acct. 419):</b>	<b>157,524</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					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	975,678	0	0	0	975,678	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>975,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>975,678</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	12,202,307	11,723,666	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,297,047	1,095,847	2
<b>Net Utility Plant</b>	<b>10,905,260</b>	<b>10,627,819</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	596,687	755,110	6
Special Funds (125)	1,632,833	1,681,850	7
<b>Total Other Property and Investments</b>	<b>2,229,520</b>	<b>2,436,960</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	408,458	121,269	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	93,594	94,209	11
Other Accounts Receivable (143)	0	1,269	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	21,518	21,518	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>523,570</b>	<b>238,265</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	87,955	96,061	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>87,955</b>	<b>96,061</b>	
<b>Total Assets and Other Debits</b>	<b>13,746,305</b>	<b>13,399,105</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	4,814,563	4,764,995	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	265,683	(39,550)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,080,246</b>	<b>4,725,445</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,080,000	4,365,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>4,080,000</b>	<b>4,365,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	123,346	2,294	<b>28</b>
Payables to Municipality (233)	0	2,314	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	24,967	27,939	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>148,313</b>	<b>32,547</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)	4,437,746	4,276,113	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>13,746,305</b>	<b>13,399,105</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)	11,791,029	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)	411,278				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>12,202,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,297,047	0	0	0	9
<b>Total Accumulated Provision</b>	<b>1,297,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,905,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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>	1,095,847				<b>1,095,847</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	191,000				<b>191,000</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,000				<b>12,000</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>203,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>203,000</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,800				<b>1,800</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>1,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,297,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,297,047</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<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 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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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>				
Revenue Bonds, Series 1998	4,389	428	76,803	1
Special Assessment B Bonds	3,717	428	11,152	2
<b>Total</b>			<b>87,955</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	4,764,995	1
<b>Changes during year (explain):</b>		
CONTRIBUTION FROM VILLAGE	49,568	2
<b>Balance end of year</b>	<u><u>4,814,563</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)	
Special Assessment B	04/01/1996	03/01/2004	5.00%	710,000	<b>1</b>
Revenue Bonds, Series 1998	05/01/1998	12/01/2018	5.15%	3,370,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>4,080,000</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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	202,937	2
Charged electric department expense		3
Charged sewer department expense	3,000	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>205,937</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	197,900	6
Social Security taxes	6,824	7
PSC Remainder Assessment	1,213	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>205,937</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Special Assessment B	13,764	34,847	37,425	11,186	1
Revenue Bonds, Series 1998	14,175	169,108	169,502	13,781	2
<b>Subtotal</b>	<b>27,939</b>	<b>203,955</b>	<b>206,927</b>	<b>24,967</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
Bond Anticipation Notes	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,939</b>	<b>203,955</b>	<b>206,927</b>	<b>24,967</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	4,276,113	0	0	0	0	4,276,113	1
<b>Add credits during year:</b>							
For Services	18,800					18,800	2
For Mains	141,333					141,333	3
<b>Other (specify):</b>							
HYDRANT	1,500					1,500	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>4,437,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,437,746</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	596,687	2
<b>Total (Acct. 124):</b>	<b>596,687</b>	
<b>Special Funds (125):</b>		
RESERVE	59,282	3
SINKING FUND	460,557	4
SPECIAL ASSESSMENT B	817,467	5
REVENUE BOND RESERVE-1998	295,527	6
<b>Total (Acct. 125):</b>	<b>1,632,833</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	93,594	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>93,594</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SEWER	21,518	15
<b>Total (Acct. 145):</b>	<b>21,518</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<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>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### 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	11,753,037	0	0	0	11,753,037	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						0
						3
<b>Less Average:</b>						
Reserve for Depreciation	1,196,447	0	0	0	1,196,447	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,356,929	0	0	0	4,356,929	6
<b>Other (specify):</b>						0
						7
<b>Average Net Rate Base</b>	<b>6,199,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,199,661</b>	
Net Operating Income	359,770	0	0	0	359,770	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	5.80%	N/A	N/A	N/A	5.80%	

## 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	4,789,779	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	113,066	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>4,902,845</b>	
<b>Net Income</b>		
Net Income	305,233	5
<b>Percent Return on Proprietary Capital</b>	<b>6.23%</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.**

---

**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.**

Built new well and pumphouse in 2000. Not in service at year end.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

Investment income - This account consists of interest earnings and market changes in Treasury bonds. 1999 was low because of a \$35,000 decrease in market value. 2000 was higher because of a \$24,000 increase.

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### Balance Sheet (Page F-05)

Accounts payable was higher because on construction.

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### Signature Page (Page ii)

#### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board  
Lake Delton, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Village of Lake Delton Water Utility for the year ended December 31, 2000, 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 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 requirements 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 Village of Lake Delton and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

March 21, 2001

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### FINANCIAL SECTION FOOTNOTES

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

December 19, 2001

Ms. Kay C. Mackesey, Clerk-Treasurer  
Village Of Lake Delton Water Utility  
PO Box 87  
Lake Delton, WI 53940-0087

2000 Analytical Review DWCCA-2975-PJL

Dear Ms. Mackesey:

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. Given that there are no additions reported to either Account 343, Transmission and Distribution Mains on page W-8 or to the Water Mains schedule on page W-15, please provide an explanation of the \$141,333 reported for contributions for mains in Account 271 on page F 17.

2. During our review we noted 689 services in use reported in the Water Services schedule and 828 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

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 peter.leege@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:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\2975.doc  
\*\*\*\*\*

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

From: Jim Block [mailto:jblock@johnsonblock.com]  
Sent: Friday, January 25, 2002 11:34 AM

FINANCIAL SECTION FOOTNOTES

To: peter.leege@psc.state.wi.us
Subject: DWCCA-2975-PJL

Peter

Here is a response to your 2 questions about the Lake Delton Water Utility.

- 1. The contributions were fees charged to new customers connecting to the water system. The fees go toward the debt incurred to build the water system - mains being the largest part.
2. Yes, there are a significant number of services with multiple customers per service. But, I can't say with certainty that they would account for all of the difference. I will review those numbers with the utility when we visit in February.

James Block, CPA
Johnson Block & Co.

cc: Kay Mackesey
\*\*\*\*\*
This follow up sent 2/7/02:

Hi Jim:

Thanks for your response to our review of Lake Delton Water Utility's 2000 annual report. We do have some follow up questions regarding item number one. You state that the contributions were fees charged for new customers connecting to the water system. Were these fees charged as a result of a special assessment? When was this construction recorded in the plant accounts? Please provide more detail regarding what each customer was charged and how that figure was arrived at.

Thanks for your time.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957
\*\*\*\*\*

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

From: Jim Block [mailto:jblock@johnsonblock.com]

## FINANCIAL SECTION FOOTNOTES

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FROM: Jim Block [mailto:jblock@johnsonblock.com]  
Sent: Saturday, February 23, 2002 6:06 PM  
To: Leege, Peter PSC  
Subject: RE: DWCCA-2975-PJL

Pete

I need to find the paperwork for the connection fees that Lake Delton charges for water hook ups.

The construction occurred several years ago when the water utility expanded to include the whole village. It was recorded in the plant accounts back then.

There was a method for charging all customers who hooked on when the system started up. Those charges covered a portion of the system construction costs. I believe the charges to customers that hook on now are based on a similar method. The charges for new customers are intended to help retire the debt incurred to build the system.

I'll see what we have in our files. If I don't find more information there, I'll dig it up at Lake Delton when we go there in the next few weeks. Jack Vig helped them with their initial rates and financing plan. There might be some documentation at the PSC. I think it all happened around 1995.

Jim

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	940,210	1
<b>Total Sales of Water</b>	<b>940,210</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	9,355	2
Other Water Revenues (474)	26,113	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>35,468</b>	
<b>Total Operating Revenues</b>	<b>975,678</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	170,560	5
General Operating Expenses (680-690)	51,411	6
<b>Total Operation and Maintenance Expenses</b>	<b>221,971</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	191,000	7
Amortization Expense (404)		8
Taxes (408)	202,937	9
<b>Total Other Operating Expenses</b>	<b>393,937</b>	
<b>Total Operating Expenses</b>	<b>615,908</b>	
<b>NET OPERATING INCOME</b>	<b>359,770</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	35	2,800	7,931	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>35</b>	<b>2,800</b>	<b>7,931</b>	
Metered Sales to General Customers (461)				
Residential	550	25,595	120,245	4
Commercial	276	266,591	531,442	5
Industrial	2	835	2,168	6
<b>Total Metered Sales to General Customers (461)</b>	<b>828</b>	<b>293,021</b>	<b>653,855</b>	
Private Fire Protection Service (462)	25		17,016	7
Public Fire Protection Service (463)	1		252,765	8
Other Sales to Public Authorities (464)	10	3,836	8,643	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>899</b>	<b>299,657</b>	<b>940,210</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)	252,765	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>252,765</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,355	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,355</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,210	7
<b>Other (specify):</b>		
WELL PERMITS	12,750	8
MISCELLANEOUS	3,153	9
<b>Total Other Water Revenues (474)</b>	<b>26,113</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	78,434	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	32,314	3
Chemicals (630)	6,874	4
Supplies and Expenses (640)	9,203	5
Repairs of Water Plant (650)	38,225	6
Transportation Expenses (660)	5,510	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>170,560</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,043	8
Office Supplies and Expenses (681)	5,461	9
Outside Services Employed (682)	7,713	10
Insurance Expense (684)	5,500	11
Employees Pensions and Benefits (686)	25,890	12
Regulatory Commission Expenses (688)	301	13
Miscellaneous General Expenses (689)	503	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>51,411</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>221,971</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		197,900	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,000	2
<b>Net property tax equivalent</b>		<b>194,900</b>	
Social Security		6,824	3
PSC Remainder Assessment		1,213	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>202,937</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			Sauk				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.214739				2
County tax rate	mills		4.684008				3
Local tax rate	mills		2.120441				4
School tax rate	mills		8.946042				5
Voc. school tax rate	mills		1.574902				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>17.540132</b>				9
Less: state credit	mills		1.013402				10
<b>Net tax rate</b>	mills		<b>16.526730</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		2.120441				12
Combined School Tax Rate	mills		10.520944				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>12.641385</b>				15
<b>Total Tax Rate</b>	mills		<b>17.540132</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.720712</b>				17
<b>Total tax net of state credit</b>	mills		<b>16.526730</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>11.911014</b>				19
Utility Plant, Jan. 1	\$	11,723,666	11,723,666				20
Materials & Supplies	\$	0	0				21
<b>Subtotal</b>	\$	<b>11,723,666</b>	<b>11,723,666</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>11,723,666</b>	<b>11,723,666</b>				24
Assessment Ratio	dec.		0.979600				25
<b>Assessed Value</b>	\$	<b>11,484,503</b>	<b>11,484,503</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>11.911014</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>136,792</b>	<b>136,792</b>				28
Tax Equivalent per 1994 PSC Report	\$	197,900					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>197,900</b>					31

### 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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	350,538		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>350,538</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	33,439	12
Structures and Improvements (321)	518,343		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	40,379		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	427,264		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>985,986</b>	<b>33,439</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,750		23
<b>Total Water Treatment Plant</b>	<b>2,750</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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			350,538 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>350,538</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			33,439 12
Structures and Improvements (321)			518,343 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			40,379 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			427,264 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,019,425</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,750 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,750</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)	611,116		26
Transmission and Distribution Mains (343)	7,814,318		27
Fire Mains (344)	0		28
Services (345)	1,015,474	18,800	29
Meters (346)	407,813	24,045	30
Hydrants (348)	363,657	1,500	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,212,378</b>	<b>44,345</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	140,000		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,898		36
Transportation Equipment (373)	16,695		37
Other General Equipment (379)	2,800		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>163,393</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,715,045</b>	<b>77,784</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>11,715,045</b>	<b>77,784</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)			611,116 26
Transmission and Distribution Mains (343)			7,814,318 27
Fire Mains (344)			0 28
Services (345)			1,034,274 29
Meters (346)	1,800		430,058 30
Hydrants (348)			365,157 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,800</b>	<b>0</b>	<b>10,254,923</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			140,000 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,898 36
Transportation Equipment (373)			16,695 37
Other General Equipment (379)			2,800 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>163,393</b>
<b>Total utility plant in service directly assignable</b>	<b>1,800</b>	<b>0</b>	<b>11,791,029</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,800</b>	<b>0</b>	<b>11,791,029</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			16,336	16,336	1
February			15,609	15,609	2
March			17,963	17,963	3
April			18,717	18,717	4
May			26,471	26,471	5
June			35,241	35,241	6
July			51,799	51,799	7
August			49,171	49,171	8
September			26,551	26,551	9
October			20,809	20,809	10
November			16,193	16,193	11
December			16,796	16,796	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>311,656</b>	<b>311,656</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,323	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				310,333	16
Less: Water sold				299,657	17
Losses and unaccounted for				10,676	18
Percent unaccounted for to the nearest whole percent (%)				3%	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				2,184	21
Date of maximum: 7/4/2000					22
Cause of maximum:					23
tourist destination					
Minimum gallons pumped by all methods in any one day during reporting year				301	24
Date of minimum: 2/3/2000					25
Total KWH used for pumping for the year				580,000	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>	
PROGRESSIVE DRIVE	#1	400	12	612,000	Yes	<b>1</b>
PROGRESSIVE DRIVE	#2	340	13	734,400	Yes	<b>2</b>
BONANZA ROAD	#3	400	13	1,252,800	Yes	<b>3</b>
HIGHWAY A	#4	350	13	835,200	Yes	<b>4</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	#1	#2	#3	1
Location	PROGRESSIVE DRIVE	PROGRESSIVE DRIVE	BONANZA	2
Purpose	B	P	P	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AMERICAN	LAYNE & BOWLER	5
Year Installed	1986	1994	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	510	870	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1986	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	CTY HWY A			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE & BOWLER			18
Year Installed	1994			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	480			21
Pump Motor or Standby Engine Mfr	US MOTORS			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1986	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	179	6
Total capacity in gallons	200,000	400,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		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	8.000	57,353	0	0	1,450	58,803	1
M	D	10.000	19,979	0	0	0	19,979	2
M	D	12.000	49,665	0	0	0	49,665	3
<b>Total Within Municipality</b>			<b>126,997</b>	<b>0</b>	<b>0</b>	<b>1,450</b>	<b>128,447</b>	
<b>Total Utility</b>			<b>126,997</b>	<b>0</b>	<b>0</b>	<b>1,450</b>	<b>128,447</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	525	0	0	(8)	517	41	<b>1</b>
M	1.500	28	6	0	6	40	3	<b>2</b>
M	2.000	82	0	0	3	85	11	<b>3</b>
P	2.500	1	0	0	0	1		<b>4</b>
P	3.000	2	0	0	0	2		<b>5</b>
M	4.000	71	1	0	0	72	4	<b>6</b>
M	6.000	18	1	0	2	21	2	<b>7</b>
M	8.000	9	3	0	0	12	2	<b>8</b>
M	10.000	2	0	0	0	2		<b>9</b>
<b>Total Utility</b>		<b>738</b>	<b>11</b>	<b>0</b>	<b>3</b>	<b>752</b>	<b>63</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	535	60	0	(3)	592	14	1
0.750	74	0	0	0	74	6	2
1.000	46	1	0	3	50	1	3
1.500	11	0	0	0	11	0	4
2.000	120	4	1	0	123	44	5
3.000	7	1	0	0	8	3	6
4.000	5	0	0	0	5	1	7
<b>Total:</b>	<b>798</b>	<b>66</b>	<b>1</b>	<b>0</b>	<b>863</b>	<b>69</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	476	84	1	7	0	24	592	1
0.750	74	0	0	0	0	0	74	2
1.000	0	49	0	0	0	1	50	3
1.500	0	11	0	0	0	0	11	4
2.000	0	120	1	2	0	0	123	5
3.000	0	8	0	0	0	0	8	6
4.000	0	4	0	1	0	0	5	7
<b>Total:</b>	<b>550</b>	<b>276</b>	<b>2</b>	<b>10</b>	<b>0</b>	<b>25</b>	<b>863</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	236	1			237	2
<b>Total Fire Hydrants</b>	<b>236</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>237</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:	237
Number of distribution system valves end of year:	614
Number of distribution valves operated during year:	614

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## WATER OPERATING SECTION FOOTNOTES

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

Account 650 - Utility had major repairs to pumps in 2000.

Account 680 - Less administration time needed in 2000.

Account 682 - Less engineering expensed. Most was related to construction project.

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### Water Utility Plant in Service (Page W-08)

320 - Purchased site for new well and pumphouse.

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### Water Mains (Page W-15)

Column g - adjusted to agree with physical inventory.

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### Water Services (Page W-16)

New services were financed by customers.

Adjustments were based on a physical inventory.

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