



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MATTOON MUNICIPAL WATER UTILITY

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Principal Office: 310 SLATE AVENUE  
P.O. BOX 65  
MATTOON, WI 54450

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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:** MATTOON MUNICIPAL WATER UTILITY

**Utility Address:** 310 SLATE AVENUE  
P.O. BOX 65  
MATTOON, WI 54450

**When was utility organized?** 7/31/1974

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** GERALDINE TUCKER

**Title:** UTILITY CLERK

**Office Address:**

P.O. BOX 65  
MATTOON, WI 54450

**Telephone:** (715) 489 - 3586

**Fax Number:** (715) 489 - 3170

**E-mail Address:**

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

**Name:** KERBER, ROSE & ASSOCIATES, S.C.

**Title:**

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:**

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

**Name:** MR OTTMAR LANDWEHR

**Title:** PRESIDENT

**Office Address:**

P.O. BOX 287  
MATTOON, WI 54450

**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:** KERBER, ROSE & ASSOCIATES, S.C.

**Title:**

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:**

**Date of most recent audit report:** 3/22/2001

**Period covered by most recent audit:** 2000

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

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**Name:** RONALD ZAHN

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 65  
MATTOON, WI 54450

**Telephone:** (715) 489 - 3748

**Fax Number:** (715) 489 - 3170

**E-mail Address:**

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**Name of utility commission/committee:** MATTOON MUNICIPAL WATER UTILITY COMMISSION

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

- SYLVESTER BECK, TRUSTEE
- KIM BERGER, TRUSTEE
- MIKE DEBROUX, TRUSTEE
- DON FULLER, TRUSTEE
- VICKI FULLER, TRUSTEE
- OTTMAR LANDWEHR, PRESIDENT
- JESSE WHITE, TRUSTEE

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**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

**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)	76,933	53,670	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	36,892	45,048	2
Depreciation Expense (403)	22,315	22,604	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,169	1,121	5
<b>Total Operating Expenses</b>	<b>60,376</b>	<b>68,773</b>	
<b>Net Operating Income</b>	<b>16,557</b>	<b>(15,103)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>16,557</b>	<b>(15,103)</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)	610	506	9
Miscellaneous Nonoperating Income (421)	11,878	17,174	10
<b>Total Other Income</b>	<b>12,488</b>	<b>17,680</b>	
<b>Total Income</b>	<b>29,045</b>	<b>2,577</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>29,045</b>	<b>2,577</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	11,561	13,267	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	73	0	17
Interest Charged to Construction--Cr. (432)		3,511	18
<b>Total Interest Charges</b>	<b>11,634</b>	<b>9,756</b>	
<b>Net Income</b>	<b>17,411</b>	<b>(7,179)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(19,816)	(12,637)	19
Balance Transferred from Income (433)	17,411	(7,179)	20
Miscellaneous Credits to Surplus (434)	0	0	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>(2,405)</b>	<b>(19,816)</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 CASH AND INVESTMENTS	610	4
<b>Total (Acct. 419):</b>	<b>610</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER DEPARTMENT INCOME	11,878	5
<b>Total (Acct. 421):</b>	<b>11,878</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	76,933	0	0	0	76,933	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>76,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,933</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)	1,132,707	1,126,903	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	240,435	218,195	2
<b>Net Utility Plant</b>	<b>892,272</b>	<b>908,708</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,346,722	1,307,314	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	328,618	308,647	4
<b>Net Nonutility Property</b>	<b>1,018,104</b>	<b>998,667</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>1,018,104</b>	<b>998,667</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	59,176	24,087	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,508	7,382	11
Other Accounts Receivable (143)	7,179	7,237	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	1,802	14
Materials and Supplies (150)	569	599	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>75,432</b>	<b>41,107</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,985,808</b>	<b>1,948,482</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)	5,643	5,643	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(2,405)	(19,816)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,238</b>	<b>(14,173)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	11,062	1,937	<b>25</b>
Other long-Term Debt (224)	548,952	536,505	<b>26</b>
<b>Total Long-Term Debt</b>	<b>560,014</b>	<b>538,442</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,085	3,865	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	1,412	1,338	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	1,982	1,933	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>5,479</b>	<b>7,136</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)	1,417,077	1,417,077	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,985,808</b>	<b>1,948,482</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)	1,132,707	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>	1,132,707	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	240,435	0	0	0	9
<b>Total Accumulated Provision</b>	240,435	0	0	0	
<b>Net Utility Plant</b>	892,272	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	218,195				<b>218,195</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	22,315				<b>22,315</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>22,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,315</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	75				<b>75</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>75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75</b>	<b>19</b>
<b>Balance End of Year</b>	<b>240,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,435</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<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	1,307,314	39,408		1,346,722	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>1,307,314</b>	<b>39,408</b>	<b>0</b>	<b>1,346,722</b>	
Less accum. prov. depr. & amort. (122)	308,647	19,971		328,618	3
<b>Net Nonutility Property</b>	<b>998,667</b>	<b>19,437</b>	<b>0</b>	<b>1,018,104</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	384	399
Sewer utility	185	200
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>569</b>	<b>599</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)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</u>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	5,643	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>5,643</b>	

**BONDS (ACCT. 221)**

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

---

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

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NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
VILLAGE OF MATTOON	06/15/1998	06/15/2000	0.00%	0	1
VILLAGE OF MATTOON	12/16/2000	12/16/2002	0.00%	11,062	2
<b>Total for Account 223</b>				<b>11,062</b>	
<b>Other Long-Term Debt (224)</b>					
WI CLEAN WATER FUND LOAN	12/09/1998	05/01/2018	2.64%	331,889	3
WI SAFE DRINKING FUND LOAN	03/24/1999	05/01/2018	1.58%	217,063	4
<b>Total for Account 224</b>				<b>548,952</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,169	2
Charged electric department expense		3
Charged sewer department expense	983	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>2,152</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,089	7
PSC Remainder Assessment	63	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>2,152</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
VILLAGE OF MATTOON	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
CLEAN WATER FUND LOAN	1,341	8,058	7,992	1,407	3
SAFE DRINKING FUND LOAN	592	3,503	3,520	575	4
<b>Subtotal</b>	<b>1,933</b>	<b>11,561</b>	<b>11,512</b>	<b>1,982</b>	
<b>Notes Payable (231)</b>					
INTEREST ON SECURITY DEPOSITS	0	73	73	0	5
<b>Subtotal</b>	<b>0</b>	<b>73</b>	<b>73</b>	<b>0</b>	
<b>Total</b>	<b>1,933</b>	<b>11,634</b>	<b>11,585</b>	<b>1,982</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	708,469	0	0	708,608	0	1,417,077	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>708,469</b>	<b>0</b>	<b>0</b>	<b>708,608</b>	<b>0</b>	<b>1,417,077</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	703,701			702,685		1,406,386	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	8,123	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
DUE FROM NEW SERVICES	385	8
<b>Total (Acct. 142):</b>	<b>8,508</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	7,179	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>7,179</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<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	1,129,805	0	0	0	1,129,805	1
Materials and Supplies	391	0	0	0	391	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	229,315	0	0	0	229,315	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	708,469	0	0	0	708,469	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>192,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,412</b>	
Net Operating Income	16,557	0	0	0	16,557	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.60%</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	5,643	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(11,110)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<u>(5,467)</u>	
<b>Net Income</b>		
Net Income	17,411	5
<b>Percent Return on Proprietary Capital</b>	<u><u>N/A</u></u>	

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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.**

The Utility was approved for a water rate increase which went into effect January 1, 2000.

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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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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The Village paid for a truck in 1999 and 2000 and the Utility is paying back half the total cost over 24 months with the 1999 being paid off at the end of 2000.

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

Mattoon Municipal Water Utility  
Mattoon, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Mattoon Municipal Water Utility as of December 31, 2000 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report dated March 22, 2001.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.  
March 27, 2001

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

September 24, 2001

Ms. Geraldine Tucker, Utility Clerk  
Mattoon Water Utility  
P.O. Box 65  
Mattoon, WI 54450-0065

Re: Revised composite depreciation rate File 3440

Dear Ms. Tucker:

By letter dated September 27, 1999, with regard to the staff's rate proposal for your utility's last rate case in docket 3440-WR-100, you were also informed of a revised composite depreciation rate of 2.30 percent, to be effective January 1, 2000. A copy of the computation of the revised rate is enclosed. A review of the 2000 annual report indicates that the previous composite depreciation rate of 2.00 percent was used in 2000. The rates for water service presently being charged to the utility's customers were determined using revenue requirement for the 1999 test year which included depreciation expense based upon 2.30 percent composite rate. Please implement the revised composite depreciation rate of 2.30 percent beginning in the year 2001. If you have any questions, feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow  
Depreciation Specialist  
Division of Water, Compliance and Consumer Affairs

JPL:tlm:w:\compl\luckow\other\letters\mattoon.doc

Enclosure

cc: Kerber, Rose & Associates, S.C.

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## FINANCIAL SECTION FOOTNOTES

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

June 27, 2001

Ms. Geraldine Tucker, Utility Clerk  
Mattoon Municipal Water Utility  
P.O. Box 65  
Mattoon, WI 54450-0065

2000 Analytical Review DWCCA-3440-PJL

Dear Ms. Tucker:

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. During our review, we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume. If the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.

2. During our review, we noted that "flushing" is reported as a cause of the utility's high water loss. Please note that in the future, flushing should be estimated if it can't be measured, and should be reported as other utility use water.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [leegep@psc.state.wi.us](mailto:leegep@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3440.doc

Enclosure

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Response received 7/10/01:

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

From: Ronald E. Zahn [mailto:ron1939@newnorth.net]

Sent: Tuesday, July 10, 2001 1:06 PM

To: leegep@psc.state.wi.us

Subject: sewer charges

The Mattoon Water & Sewer Utility does not use water meters to measure sewer volume. We charge a flat rate for sewer. For Geraldine Tucker.  
Ronald E. Zahn

Review closed.

PJL

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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)	76,042	1
<b>Total Sales of Water</b>	<b>76,042</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	335	2
Other Water Revenues (474)	556	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>891</b>	
<b>Total Operating Revenues</b>	<b>76,933</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	14,235	5
General Operating Expenses (680-690)	22,657	6
<b>Total Operation and Maintenance Expenses</b>	<b>36,892</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	22,315	7
Amortization Expense (404)		8
Taxes (408)	1,169	9
<b>Total Other Operating Expenses</b>	<b>23,484</b>	
<b>Total Operating Expenses</b>	<b>60,376</b>	
<b>NET OPERATING INCOME</b>	<b>16,557</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	148	6,511	29,368	4
Commercial	27	1,187	6,064	5
Industrial	1	6,377	9,456	6
<b>Total Metered Sales to General Customers (461)</b>	<b>176</b>	<b>14,075</b>	<b>44,888</b>	
Private Fire Protection Service (462)	1		828	7
Public Fire Protection Service (463)	1		27,544	8
Other Sales to Public Authorities (464)	6	955	2,782	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>184</b>	<b>15,030</b>	<b>76,042</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)	27,544	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>27,544</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	335	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>335</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
BULK WATER	470	8
MISCELLANEOUS	86	9
<b>Total Other Water Revenues (474)</b>	<b>556</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.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	4,545	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,797	3
Chemicals (630)	1,965	4
Supplies and Expenses (640)	845	5
Repairs of Water Plant (650)	2,796	6
Transportation Expenses (660)	1,287	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>14,235</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	10,072	8
Office Supplies and Expenses (681)	1,505	9
Outside Services Employed (682)	2,488	10
Insurance Expense (684)	680	11
Employees Pensions and Benefits (686)	7,693	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	219	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>22,657</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>36,892</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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	BASED ON ACTUAL PAYROLL	1,106	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	63	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>1,169</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			Shawano				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.212767				3
County tax rate	mills		5.970910				4
Local tax rate	mills		3.811638				5
School tax rate	mills		10.722954				6
Voc. school tax rate	mills		2.032712				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>22.750981</b>				<b>10</b>
Less: state credit	mills		1.778413				11
<b>Net tax rate</b>	mills		<b>20.972568</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.811638</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.755666</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.567304</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.750981</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.728202</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.972568</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.272261</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,126,903</b>	1,126,903				<b>22</b>
Materials & Supplies	\$	<b>399</b>	399				<b>23</b>
<b>Subtotal</b>	\$	<b>1,127,302</b>	<b>1,127,302</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>1,127,302</b>	<b>1,127,302</b>				<b>26</b>
Assessment Ratio	dec.		0.930139				<b>27</b>
<b>Assessed Value</b>	\$	<b>1,048,548</b>	<b>1,048,548</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.272261</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>16,014</b>	<b>16,014</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	14,748					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	300		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>300</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	13,019		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)	149,849		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>162,868</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	222,345		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	35,567		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	94,221		19
Other Pumping Equipment (328)	3,084		20
<b>Total Pumping Plant</b>	<b>355,217</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	4,025		22
Water Treatment Equipment (332)	8,856		23
<b>Total Water Treatment Plant</b>	<b>12,881</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	750		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)			300	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>300</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			13,019	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)			149,849	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>162,868</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			222,345	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			35,567	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			94,221	19
Other Pumping Equipment (328)			3,084	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>355,217</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			4,025	22
Water Treatment Equipment (332)			8,856	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,881</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			750	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)	159,392		26
Transmission and Distribution Mains (343)	354,629		27
Fire Mains (344)	0		28
Services (345)	34,157		29
Meters (346)	7,596	238	30
Hydrants (348)	24,053		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>580,577</b>	<b>238</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,452		34
Office Furniture and Equipment (372)	2,272		35
Computer Equipment (372.1)	833		36
Transportation Equipment (373)	5,701	5,641	37
Other General Equipment (379)	4,802		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>15,060</b>	<b>5,641</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,126,903</b>	<b>5,879</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,126,903</b>	<b>5,879</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)			159,392 26
Transmission and Distribution Mains (343)			354,629 27
Fire Mains (344)			0 28
Services (345)			34,157 29
Meters (346)	75		7,759 30
Hydrants (348)			24,053 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>75</b>	<b>0</b>	<b>580,740</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,452 34
Office Furniture and Equipment (372)			2,272 35
Computer Equipment (372.1)			833 36
Transportation Equipment (373)			11,342 37
Other General Equipment (379)			4,802 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>20,701</b>
<b>Total utility plant in service directly assignable</b>	<b>75</b>	<b>0</b>	<b>1,132,707</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>75</b>	<b>0</b>	<b>1,132,707</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			1,810	1,810	1
February			1,687	1,687	2
March			1,730	1,730	3
April			1,685	1,685	4
May			1,829	1,829	5
June			1,655	1,655	6
July			1,633	1,633	7
August			1,725	1,725	8
September			1,591	1,591	9
October			1,708	1,708	10
November			1,593	1,593	11
December			1,733	1,733	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>20,379</b>	<b>20,379</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>20,379</b>	16
Less: Water sold				15,030	17
Losses and unaccounted for				<b>5,349</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>26%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Fire department use and flushing					
Maximum gallons pumped by all methods in any one day during reporting year				78	21
Date of maximum: 3/4/2000					22
Cause of maximum:					23
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				32	24
Date of minimum: 11/23/2000					25
Total KWH used for pumping for the year				38,818	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	1	52	16	137,000	No	<b>1</b>
WELL #3	3	68	20	489,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL 1		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	JOHNSON		5
Year Installed	1964		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	140		8
Pump Motor or Standby Engine Mfr	US MOTOR		10
Year Installed	1964		11
Type	ELECTRIC		12
Horsepower	15		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	125		6
Total capacity in gallons	100,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		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)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	8,806	0	0	0	<b>8,806</b>	<b>1</b>
A	D	8.000	12,481	0	0	0	<b>12,481</b>	<b>2</b>
M	D	12.000	880	0	0	0	<b>880</b>	<b>3</b>
<b>Total Within Municipality</b>			<b>22,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,167</b>	
<b>Total Utility</b>			<b>22,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,167</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	0.750	173	0	0	0	173		1
M	1.500	1	0	0	0	1		2
M	2.000	1	0	0	0	1		3
M	6.000	1	0	0	0	1		4
<b>Total Utility</b>		<b>176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	174	3	3	0	174	30	1
0.750	4	0	0	0	4	0	2
1.000	1	0	0	0	1	0	3
1.250	1	0	0	0	1	0	4
1.500	2	0	0	0	2	0	5
2.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>183</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>183</b>	<b>30</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	147	23	0	4	0	0	174	1
0.750	0	1	0	0	0	3	4	2
1.000	0	0	0	1	0	0	1	3
1.250	0	1	0	0	0	0	1	4
1.500	0	0	1	1	0	0	2	5
2.000	0	1	0	0	0	0	1	6
<b>Total:</b>	<b>147</b>	<b>26</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>3</b>	<b>183</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	49				49	2
<b>Total Fire Hydrants</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49</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:	49
Number of distribution system valves end of year:	82
Number of distribution valves operated during year:	82

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## WATER OPERATING SECTION FOOTNOTES

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

Account 650 - Repairs of Water Plant - This account was higher than 1999 due to a repair of \$1,670 to the water tower as a result of being struck by lightning.

Account 682 - Outside Services Employed - This account was much lower in 2000. 1999 was an extremely high year due to the following: cleaning of the water tower was \$3,325; well abandonment had fees of \$5,048; and water rate increase accounting fees of approximately \$2,000.

Account 686 - Employees Pension and Benefits - This account increased significantly in 2000 due to a large increase in the cost of health insurance.

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### Property Tax Equivalent (Water) (Page W-07)

On February 1, 1999, the Village adopted Resolution No. 1-99 which states that the tax equivalent payable by the Mattoon Water Utility to the Village of Mattoon be reduced to zero.

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