



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF COLBY MUNICIPAL WATER UTILITY

Principal Office: CITY HALL
COLBY, WI 54421

For the Year Ended: DECEMBER 31, 2001

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: CITY OF COLBY MUNICIPAL WATER UTILITY

Utility Address: CITY HALL
COLBY, WI 54421

When was utility organized? 1/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CONNIE GURTNER

Title: CITY CLERK

Office Address:

CITY HALL
COLBY, WI 54421

Telephone: (715) 223 - 4435

Fax Number: (715) 223 - 8835

E-mail Address:

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

Name:

Title:

Office Address: VIG & ASSOCIATES LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: DAVID HOLTZHAUSEN

Title: CHAIR

Office Address:

CITY HALL
COLBY, WI 54421

Telephone: (715) 223 - 4435

Fax Number: (715) 223 - 8835

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIG & ASSOCIATES LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 1/17/2002

Period covered by most recent audit: YEAR ENDED 12/31/01

Names and titles of utility management including manager or superintendent:

Name: ALLEN RAATZ

Title: OPERATOR

Office Address:

CITY HALL
COLBY, WI 54421

Telephone: (715) 223 - 4435

Fax Number: (715) 223 - 8835

E-mail Address:

Name: MIKE KAISER

Title: DPW

Office Address:

CITY HALL
COLBY, WI 54421

Telephone: (715) 223 - 4435

Fax Number: (715) 223 - 8835

E-mail Address:

Name of utility commission/committee: WATER & SEWER COMMITTEE

Names of members of utility commission/committee:

- ROD COOK
- DAVID HOLTZHAUSEN
- RAY SOBECK
- HARRY UNTIEDT

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: [REDACTED]

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

none

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	236,645	231,840	1
Operating Expenses:			
Operation and Maintenance Expense (401)	100,425	105,244	2
Depreciation Expense (403)	44,690	43,961	3
Amortization Expense (404)	0	0	4
Taxes (408)	46,729	49,442	5
Total Operating Expenses	191,844	198,647	
Net Operating Income	44,801	33,193	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	44,801	33,193	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	25,062	22,637	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	25,062	22,637	
Total Income	69,863	55,830	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	69,863	55,830	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,364	17,141	13
Amortization of Debt Discount and Expense (428)	4,136	1,836	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	16,500	18,977	
Net Income	53,363	36,853	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	765,706	728,853	19
Balance Transferred from Income (433)	53,363	36,853	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
Total Unappropriated Earned Surplus End of Year (216)	819,069	765,706	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON DEPOSITS AND RESERVES	25,062	4
Total (Acct. 419):	25,062	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	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	236,645	0	0	0	236,645	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	236,645	0	0	0	236,645	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,355,043	2,301,852	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	536,516	490,314	2
Net Utility Plant	1,818,527	1,811,538	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	111,757	129,869	6
Special Funds (125)	0	117,130	7
Total Other Property and Investments	111,757	246,999	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	195,897	79,800	8
Temporary Cash Investments (132)	153,976	323,537	9
Notes Receivable (141)	143,048	143,048	10
Customer Accounts Receivable (142)	17,216	17,122	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	33,133	3,605	14
Materials and Supplies (150)	9,625	10,049	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	552,895	577,161	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,169	3,673	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	64,353	0	20
Total Deferred Debits	68,522	3,673	
Total Assets and Other Debits	2,551,701	2,639,371	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	690,289	666,627	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	819,069	765,706	23
Total Proprietary Capital	1,509,358	1,432,333	
LONG-TERM DEBT			
Bonds (221)	208,440	408,195	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	208,440	408,195	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,983	0	28
Payables to Municipality (233)	41,266	14,148	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	44,270	37,671	31
Interest Accrued (237)	799	1,428	32
Other Current and Accrued Liabilities (238)		1,974	33
Total Current and Accrued Liabilities	88,318	55,221	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	745,585	743,622	38
Total Liabilities and Other Credits	2,551,701	2,639,371	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,328,046	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)	26,997				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,355,043	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	536,516	0	0	0	9
Total Accumulated Provision	536,516	0	0	0	
Net Utility Plant	1,818,527	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	490,314				490,314	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,690				44,690	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,512				1,512	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	46,202	0	0	0	46,202	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	536,516	0	0	0	536,516	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,625	10,049
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	9,625	10,049

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 BOND ANTICIPATION NOTES-WATER'S SHARE	3,673	428	0	1
2001 BOND ANTICIPATION NOTES-WATER'S SHARE	463	428	4,169	2
Total			4,169	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	666,627	1
Changes during year (explain):		
CONTRIBUTION PLANT TIF DISTRICT	23,662	2
Balance end of year	690,289	

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)	
1999 BOND ANTICIPATION NOTES	06/15/1999	06/01/2002	4.20%	0	1
2001 BOND ANTICIPATION NOTES	05/01/2001	05/01/2006	4.60%	208,440	2
Total Bonds (Account 221):				208,440	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	37,671	1
Accruals:		
Charged water department expense	46,120	2
Charged electric department expense		3
Charged sewer department expense	609	4
Other (explain):		
NONE		5
Total Accruals and other credits	46,729	
Taxes paid during year:		
County, state and local taxes	37,000	6
Social Security taxes	2,857	7
PSC Remainder Assessment	273	8
Other (explain):		
NONE		9
Total payments and other debits	40,130	
Balance end of year	44,270	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999 BOND ANTICIPATION NOTE-WATER'S SHARE	1,428	6,507	7,935	0	1
2001 BOND ANTICIPATION NOTES -WATER'S SHARE		5,857	5,058	799	2
Subtotal	1,428	12,364	12,993	799	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,428	12,364	12,993	799	

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	743,622	0	0	0	0	743,622	1
Add credits during year:							
For Services	1,963					1,963	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	745,585	0	0	0	0	745,585	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	112,622					112,622	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
LONG TERM SPECIAL ASSESSMENTS FROM CUSTOMERS MAIN EXTENSIONS	111,757	2
Total (Acct. 124):	111,757	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
LONG TERM ADVANCE WITH DEFERRED PAYMETN GRANTED FOR WATER MAIN ASSE	143,048	4
Total (Acct. 141):	143,048	
Customer Accounts Receivable (142):		
Water	17,216	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	17,216	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
METER ALLOCATION FROM SEWER	3,978	12
DUE FROM SEWER FOR BOND PAYMENT MADE BY WATER	29,155	13
Total (Acct. 145):	33,133	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

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)	
Other Deferred Debits (183):		
WATER TOWER CLEANING AND PAINTING	64,353	16
Total (Acct. 183):	64,353	
Payables to Municipality (233):		
DUE TO GENERAL FOR FIREPROTECTION OVERPAYMENTS	497	17
DUE TO TIF FOR BOND PAYMENT	40,769	18
Total (Acct. 233):	41,266	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,314,949	0	0	0	2,314,949	1
Materials and Supplies	9,837	0	0	0	9,837	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	513,415	0	0	0	513,415	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	744,603	0	0	0	744,603	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,066,768	0	0	0	1,066,768	
Net Operating Income	44,801	0	0	0	44,801	8
Net Operating Income as a percent of Average Net Rate Base						
	4.20%	N/A	N/A	N/A	4.20%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	678,458	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	792,387	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,470,845	
Net Income		
Net Income	53,363	5
Percent Return on Proprietary Capital	3.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Deferred debits (183) relates to water tower cleaning and painting to be amortized for a seven year normalization. Approved by PSC staff March, 2002.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

(Vig & Associates, LLC Letterhead)

To the Members of the Common Council
The City of Colby
Colby, Wisconsin 54421

We have compiled the balance sheets of the Colby Municipal Water Utility as of December 31, 2001 and 2000, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was 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 statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

Vig & Associates, LLC
March 26, 2002

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

Deferred debits (183) relates to water tower cleaning and painting to be amortized for a seven year normalization. Approved by PSC staff March, 2002.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 10, 2002

Ms. Connie Gurtner, City Clerk
City of Colby Municipal Water Utility
P.O. Box 236
Colby, WI 54421-0236

2001 Analytical Review DWCCA-1250-PJL

Dear Ms. Gurtner:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\1250
Colby.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	233,250	1
Total Sales of Water	233,250	
Other Operating Revenues		
Forfeited Discounts (470)	1,082	2
Other Water Revenues (474)	2,313	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,395	
Total Operating Revenues	236,645	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	74,315	5
General Operating Expenses (680-690)	26,110	6
Total Operation and Maintenance Expenses	100,425	
Other Operating Expenses		
Depreciation Expense (403)	44,690	7
Amortization Expense (404)		8
Taxes (408)	46,729	9
Total Other Operating Expenses	91,419	
Total Operating Expenses	191,844	
NET OPERATING INCOME	44,801	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	563	21,801	101,136	4
Commercial	76	11,244	38,360	5
Industrial	6	4,794	12,259	6
Total Metered Sales to General Customers (461)	645	37,839	151,755	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		71,503	8
Other Sales to Public Authorities (464)	9	2,386	9,992	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	655	40,225	233,250	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	71,503	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	71,503	
Forfeited Discounts (470):		
Customer late payment charges	1,082	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,082	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,857	7
Other (specify):		
RECONNECTS	456	8
Total Other Water Revenues (474)	2,313	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	39,750	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	12,333	3
Chemicals (630)	5,086	4
Supplies and Expenses (640)	5,258	5
Repairs of Water Plant (650)	11,888	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	74,315	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,443	8
Office Supplies and Expenses (681)	2,262	9
Outside Services Employed (682)	3,020	10
Insurance Expense (684)	4,767	11
Employees Pensions and Benefits (686)	11,618	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	26,110	
Total Operation and Maintenance Expenses	100,425	

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		44,270	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		609	2
Net property tax equivalent		43,661	
Social Security		2,795	3
PSC Remainder Assessment		273	4
Other (specify): NONE			5
Total tax expense		<u>46,729</u>	

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			Clark	Marathon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229950	0.227959			3
County tax rate	mills		9.202010	6.326070			4
Local tax rate	mills		9.098190	9.035484			5
School tax rate	mills		12.010430	11.906638			6
Voc. school tax rate	mills		2.165860	2.147148			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		32.706440	29.643299			10
Less: state credit	mills		1.893880	1.345718			11
Net tax rate	mills		30.812560	28.297581			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.098190	9.035484			14
Combined School Tax Rate	mills		14.176290	14.053786			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		23.274480	23.089270			17
Total Tax Rate	mills		32.706440	29.643299			18
Ratio of Local and School Tax to Total	dec.		0.711618	0.778904			19
Total tax net of state credit	mills		30.812560	28.297581			20
Net Local and School Tax Rate	mills		21.926762	22.041086			21
Utility Plant, Jan. 1	\$	2,301,848	1,289,847	1,012,001			22
Materials & Supplies	\$	10,049	10,049	0			23
Subtotal	\$	2,311,897	1,299,896	1,012,001			24
Less: Plant Outside Limits	\$	5,061	0	5,061			25
Taxable Assets	\$	2,306,836	1,299,896	1,006,940			26
Assessment Ratio	dec.		0.870000	0.877400			27
Assessed Value	\$	2,014,399	1,130,910	883,489			28
Net Local & School Rate	mills		21.926762	22.041086			29
Tax Equiv. Computed for Current Year	\$	44,270	24,797	19,473			30
Tax Equivalent per 1994 PSC Report	\$	37,197					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	44,270					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,804		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)	80,582		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	9,826		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	94,212	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	26,226		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	20,982		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	47,208	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	50,680		22
Water Treatment Equipment (332)	97,401		23
Total Water Treatment Plant	148,081	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	789	540	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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			3,804 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)			80,582 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			9,826 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	94,212
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			26,226 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			20,982 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	47,208
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			50,680 22
Water Treatment Equipment (332)			97,401 23
Total Water Treatment Plant	0	0	148,081
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,329 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	270,854		26
Transmission and Distribution Mains (343)	1,293,964	23,661	27
Fire Mains (344)	0		28
Services (345)	180,477	1,993	29
Meters (346)	60,111		30
Hydrants (348)	157,642		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,963,837	26,194	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,742		36
Transportation Equipment (373)	1,500		37
Other General Equipment (379)	45,272		38
Other Tangible Property (390)	0		39
Total General Plant	48,514	0	
Total utility plant in service directly assignable	2,301,852	26,194	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,301,852	26,194	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			270,854 26
Transmission and Distribution Mains (343)			1,317,625 27
Fire Mains (344)			0 28
Services (345)			182,470 29
Meters (346)			60,111 30
Hydrants (348)			157,642 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,990,031
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,742 36
Transportation Equipment (373)			1,500 37
Other General Equipment (379)			45,272 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	48,514
Total utility plant in service directly assignable	0	0	2,328,046
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,328,046

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,788	3,788	1
February			3,512	3,512	2
March			3,796	3,796	3
April			3,647	3,647	4
May			3,657	3,657	5
June			3,384	3,384	6
July			3,835	3,835	7
August			3,727	3,727	8
September			4,195	4,195	9
October			3,738	3,738	10
November			3,524	3,524	11
December			3,680	3,680	12
Total annual pumpage	0	0	44,483	44,483	
Less: Water sold				40,225	13
Volume pumped but not sold				4,258	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				1,660	16
Volume related to equipment/system malfunction				899	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,559	19
Volume pumped but unaccounted for				1,699	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				213	23
Date of maximum: 9/5/2001					24
Cause of maximum:					25
Leak in water main					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				79	26
Date of minimum: 5/31/2001					27
Total KWH used for pumping for the year				126,763	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
105 SOUTH EAST STREET	2	49	10	24,000	Yes	1
400 BLOCK EAST SPENCER STREET	4	46	10	42,000	Yes	2
100 BLOCK NORTH MAIN STREET	6	50	8	10,000	Yes	3
CORNER NORTH 6TH & WEST NO. 8	8	100	6	14,000	Yes	4
HWY 13 SOUTH	9	302	6	36,000	Yes	5

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	2	4	6	1
Location	106 EAST STREET	106 A EAST STREET	106 MAIN STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	MEYERS	FAIRBANKS	JACUZZI	5
Year Installed	1986	1960	1990	6
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	60	65	25	8
Pump Motor or Standby Engine Mfr	FURNAS	FAIRBANKS	FRANKLIN	9 10
Year Installed	1986	1960	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	10	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	600 NORTH STREET	NE SE 24 28 RIE		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	MEYERS	MYERS		18
Year Installed	1977	2000		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	30	60		21
Pump Motor or Standby Engine Mfr	FRANKLIN	MYERS		22 23
Year Installed	1977	2000		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	3	5		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	INDUSTRIAL PARK	NORTH SIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1984	1965	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	143	6
Total capacity in gallons (actual)	200,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1500	0.1500	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	460	0	0	0	460	1
M	D	1.500	80	0	0	0	80	2
M	D	2.000	950	0	0	0	950	3
M	D	4.000	17,092	0	0	0	17,092	4
M	D	6.000	24,688	156	0	0	24,844	5
M	D	8.000	19,540	206	0	0	19,746	6
M	D	10.000	9,720	0	0	0	9,720	7
M	D	12.000	3,400	0	0	0	3,400	8
Total Within Municipality			75,930	362	0	0	76,292	
Total Utility			75,930	362	0	0	76,292	

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	562	0	0	0	562	7	1
M	1.000	73	5	0	0	78	51	2
M	1.500	16	0	0	0	16	8	3
M	2.000	12	0	0	0	12	6	4
M	3.000	2	0	0	0	2		5
M	4.000	3	0	0	0	3		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1	1	8
Total Utility		670	5	0	0	675	73	

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).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	663	0	0	0	663	36	1
1.000	27	0	0	0	27	0	2
1.500	9	0	0	0	9	0	3
2.000	14	0	0	0	14	0	4
3.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	0	6
Total:	716	0	0	0	716	36	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	557	46	1	2	0	57	663	1
1.000	1	15	2	1	0	8	27	2
1.500	0	6	2	1	0	0	9	3
2.000	0	7	1	3	3	0	14	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	0	0	1	0	1	6
Total:	558	74	6	9	4	65	716	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	126				126	2
Total Fire Hydrants	126	0	0	0	126	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	198
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs of Water Plant (650) Normalization of the water tower cleaning and painting is included in repairs \$10,725.

Outside Services Employed (682) in 2000 there were added expenses for engineering firm to update mapping of water distribution system and planning for possible water treatment plant.

Water Mains (Page W-15)

Mains added were financed with contributed capital from general fund.

Water Services (Page W-16)

Services added were financed with customer contributions and operating revenue.

Hydrants and Distribution System Valves (Page W-18)

The utility lacked the manpower to be able to operate at least half the valves in 2001. The utility will aim to improve this procedure in future years.
