



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WASHBURN WATER & SEWER UTILITY

Principal Office: WASHINGTON AVENUE
P.O. BOX 638
WASHBURN, WI 54891

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: WASHBURN WATER & SEWER UTILITY

Utility Address: WASHINGTON AVENUE

P.O. BOX 638

WASHBURN, WI 54891

When was utility organized? 8/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VICKI E SWANSON

Title: CITY CLERK TREASURER

Office Address:

CITY OF WASHBURN

WASHBURN, WI 54891

Telephone: (715) 373 - 6160

Fax Number: (715) 373 - 6148

E-mail Address:

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

Name: MARK A VAN VLACK, CPA

Title:

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.

306 W 3RD ST

ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

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

Name: MR. ROBERT FIEGLE

Title: PRESIDENT

Office Address:

1615 MAPLE LANE

ASHLAND, WI 54806

Telephone: (715) 682 - 4563

Fax Number:

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: MARK A VAN VLACK, CPA

Title:

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

Date of most recent audit report: 4/20/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR. PETER MANN

Title: CITY ADMINISTRATOR

Office Address:

119 WASHINGTON AVENUE
P.O. BOX 638
WASHBURN, WI 54891

Telephone: (715) 373 - 6160

Fax Number: (715) 373 - 6148

E-mail Address: admin9@charter.net

Name of utility commission/committee: WATER AND SEWER UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR MARC CHRISTIANSEN
- MR JAMES DIBBELL
- MR DON EKSTROM
- MR BOB FIEGLE, PRESIDENT
- MR PETER PAPPAS

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? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	161,992	157,801	1
Operating Expenses:			
Operation and Maintenance Expense (401)	135,812	121,139	2
Depreciation Expense (403)	23,987	23,291	3
Amortization Expense (404)	0	0	4
Taxes (408)	32,984	32,361	5
Total Operating Expenses	192,783	176,791	
Net Operating Income	(30,791)	(18,990)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(30,791)	(18,990)	
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)	18,979	20,299	9
Miscellaneous Nonoperating Income (421)	85,678	52,846	10
Total Other Income	104,657	73,145	
Total Income	73,866	54,155	
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	73,866	54,155	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	116,031	117,724	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	12,827	7,142	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	128,858	124,866	
Net Income	(54,992)	(70,711)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	132,997	203,708	19
Balance Transferred from Income (433)	(54,992)	(70,711)	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)	78,005	132,997	

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):		
TEMPORARY INVESTMENTS	15,753	4
CONTRIBUTIONS RECEIVABLE	3,226	5
Total (Acct. 419):	18,979	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPT	81,532	6
CITY PAYMENT FOR UTILITY INTEREST ON DEBT	4,146	7
Total (Acct. 421):	85,678	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	161,992	0	0	0	161,992	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	161,992	0	0	0	161,992	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,179,141	1,145,102	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	404,443	386,137	2
Net Utility Plant	774,698	758,965	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,137,404	5,106,311	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	734,568	620,476	4
Net Nonutility Property	4,402,836	4,485,835	
Investment in Municipality (123)	0	0	5
Other Investments (124)	30,449	58,816	6
Special Funds (125)	224,735	173,330	7
Total Other Property and Investments	4,658,020	4,717,981	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	14,425	26,490	8
Temporary Cash Investments (132)	179,936	151,564	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,437	41,609	11
Other Accounts Receivable (143)	47,969	90,744	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,363	22,995	14
Materials and Supplies (150)	20,049	19,928	15
Prepayments (165)	12,310	3,800	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	322,489	357,130	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,755,207	5,834,076	

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)	1,298,099	1,264,190	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	78,005	132,997	23
Total Proprietary Capital	1,376,104	1,397,187	
LONG-TERM DEBT			
Bonds (221)	2,553,400	2,583,400	24
Advances from Municipality (223)	256,636	294,680	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,810,036	2,878,080	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	28,311	19,405	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	27,708	27,673	31
Interest Accrued (237)	29,279	26,196	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	85,298	73,274	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,483,769	1,485,535	38
Total Liabilities and Other Credits	5,755,207	5,834,076	

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)	1,176,819	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)	2,322				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,179,141	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	404,443	0	0	0	9
Total Accumulated Provision	404,443	0	0	0	
Net Utility Plant	774,698	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	386,137				386,137	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,987				23,987	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,079				1,079	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,066	0	0	0	25,066	13
Debits during year						14
Book cost of plant retired	6,760				6,760	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,760	0	0	0	6,760	19
Balance End of Year	404,443	0	0	0	404,443	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.13%					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	5,106,311	34,093	3,000	5,137,404	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	5,106,311	34,093	3,000	5,137,404	
Less accum. prov. depr. & amort. (122)	620,476	117,092	3,000	734,568	3
Net Nonutility Property	4,485,835	(82,999)	0	4,402,836	

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	17,375	17,225
Sewer utility	2,674	2,703
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	20,049	19,928

**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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	1,264,190	1
Changes during year (explain):		
CITY SHARE OF PRINCIPAL PAID ON LONG TERM DEBT	5,578	2
CITY CONTRIBUTION FOR LIFT STATION RENOVATION	28,331	3
Balance end of year	<u>1,298,099</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
RURAL SERVICES	11/14/1996	11/14/2036	5.00%	2,553,400	1
Total Bonds (Account 221):				2,553,400	

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)	
Advances (223)					
SEWER EXTENSION 1993	05/01/1993	04/01/2003	6.00%	18,646	1
STFL - WATER & SEWER EXTENSION	07/28/2000	03/15/2010	5.25%	217,091	2
NON CURRENT CITY ADVANCES	00/00/0000	00/00/0000	0.00%	20,899	3
Total for Account 223				256,636	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	27,673	1
Accruals:		
Charged water department expense	32,984	2
Charged electric department expense		3
Charged sewer department expense	4,941	4
Other (explain):		
NONE		5
Total Accruals and other credits	37,925	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	10,214	7
PSC Remainder Assessment	192	8
Other (explain):		
TAX EQUIVALENT	27,484	9
Total payments and other debits	37,890	
Balance end of year	27,708	

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)					
RURAL SERVICES	19,608	116,031	116,253	19,386	1
Subtotal	19,608	116,031	116,253	19,386	
Advances from Municipality (223)					
1993 SEWER EXTENSION	1,203	1,186	1,582	807	2
2000 STFL WATER & SEWER EXTENSION	5,385	11,641	7,940	9,086	3
Subtotal	6,588	12,827	9,522	9,893	
Other long-Term Debt (224)					
BANK NOTE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
	0	0	0	0	5
Subtotal	0	0	0	0	
Total	26,196	128,858	125,775	29,279	

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	272,261	0	0	1,213,274	0	1,485,535	1
Add credits during year:							
For Services	2,925			3,300		6,225	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANTS				7,991		7,991	5
Balance End of Year	275,186	0	0	1,208,583	0	1,483,769	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	35,284			865,273		900,557	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
CONTRIBUTIONS RECEIVABLE	30,449	2
Total (Acct. 124):	30,449	
Special Funds (125):		
RESERVE FUNDS	139,904	3
CONTINGENCY FUND	75,672	4
OTHER MISCELLANEOUS FUNDS	9,159	5
Total (Acct. 125):	224,735	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,437	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	18,437	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	44,432	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
INTEREST RECEIVABLE	2,179	13
SUNDRY RECEIVABLES	1,358	14
Total (Acct. 143):	47,969	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS TAX ROLL	21,363	15
DUE FROM TAX INCREMENT DISTRICT - SEWER CONSTRUCTION	8,000	16
Total (Acct. 145):	29,363	
Prepayments (165):		
PREPAID PROFESSIONAL FEES	12,310	17
Total (Acct. 165):	12,310	

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)
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	21
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	1,159,799	0	0	0	1,159,799	1
Materials and Supplies	17,300	0	0	0	17,300	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	395,290	0	0	0	395,290	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	273,723	0	0	0	273,723	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	508,086	0	0	0	508,086	
Net Operating Income	(30,791)	0	0	0	(30,791)	8
Net Operating Income as a percent of Average Net Rate Base						
	-6.06%	N/A	N/A	N/A	-6.06%	

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	1,281,144	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	105,501	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,386,645	
Net Income		
Net Income	(54,992)	5
 Percent Return on Proprietary Capital	 -3.97%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

RATE INCREASE EXPECTED IN 2002

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

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

THE CITY IS NOT REQUIRING ANY PAYMENT ON THESE ADVANCES.

Identification and Ownership - Contacts (Page iv)

September 13, 2002

Ms. Vicki E. Swanson, City Clerk Treasurer
Washburn Water and Sewer Utility
P.O. Box 638
Washburn, WI 54891-0638

2001 Analytical Review DWCCA-6190-PJL

Dear Ms. Swanson:

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\6190
Washburn.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	160,011	1
Total Sales of Water	160,011	
Other Operating Revenues		
Forfeited Discounts (470)	1,033	2
Other Water Revenues (474)	948	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,981	
Total Operating Revenues	161,992	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	83,530	5
General Operating Expenses (680-690)	52,282	6
Total Operation and Maintenance Expenses	135,812	
Other Operating Expenses		
Depreciation Expense (403)	23,987	7
Amortization Expense (404)	0	8
Taxes (408)	32,984	9
Total Other Operating Expenses	56,971	
Total Operating Expenses	192,783	
NET OPERATING INCOME	(30,791)	

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	2	100	157	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	100	157	
Metered Sales to General Customers (461)				
Residential	690	29,255	76,894	4
Commercial	79	7,874	17,128	5
Industrial	2	1,976	1,227	6
Total Metered Sales to General Customers (461)	771	39,105	95,249	
Private Fire Protection Service (462)	1		800	7
Public Fire Protection Service (463)	809		48,749	8
Other Sales to Public Authorities (464)	36	5,154	15,056	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,619	44,359	160,011	

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	N/A		0 1
Total		<u><u>0</u></u>	<u><u>0</u></u>

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)		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):		
BILLED TO CUSTOMERS USING EQUIVALENT METERS	48,749	4
Total Public Fire Protection Service (463)	48,749	
Forfeited Discounts (470):		
Customer late payment charges	1,033	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,033	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	838	7
Other (specify):		
MISCELLANEOUS	110	8
Total Other Water Revenues (474)	948	
Amortization of Construction Grants (475):		
NONE	0	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)	51,414	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	9,759	3
Chemicals (630)	2,248	4
Supplies and Expenses (640)	9,159	5
Repairs of Water Plant (650)	9,327	6
Transportation Expenses (660)	1,623	7
Total Plant Operation and Maintenance Expenses	83,530	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	24,213	8
Office Supplies and Expenses (681)	1,791	9
Outside Services Employed (682)	6,513	10
Insurance Expense (684)	2,323	11
Employees Pensions and Benefits (686)	17,160	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	282	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	52,282	
Total Operation and Maintenance Expenses	135,812	

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		27,484	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		380	2
Net property tax equivalent		27,104	
Social Security	WAGES	5,688	3
PSC Remainder Assessment		192	4
Other (specify): NONE			5
Total tax expense		<u>32,984</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			Bayfield				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224699				3
County tax rate	mills		5.258224				4
Local tax rate	mills		9.919935				5
School tax rate	mills		10.244340				6
Voc. school tax rate	mills		1.460120				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.107318				10
Less: state credit	mills		1.445343				11
Net tax rate	mills		25.661975				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.919935				14
Combined School Tax Rate	mills		11.704460				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.624395				17
Total Tax Rate	mills		27.107318				18
Ratio of Local and School Tax to Total	dec.		0.797733				19
Total tax net of state credit	mills		25.661975				20
Net Local and School Tax Rate	mills		20.471398				21
Utility Plant, Jan. 1	\$	1,142,780	1,142,780				22
Materials & Supplies	\$	17,225	17,225				23
Subtotal	\$	1,160,005	1,160,005				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,160,005	1,160,005				26
Assessment Ratio	dec.		0.890078				27
Assessed Value	\$	1,032,495	1,032,495				28
Net Local & School Rate	mills		20.471398				29
Tax Equiv. Computed for Current Year	\$	21,137	21,137				30
Tax Equivalent per 1994 PSC Report	\$	27,484					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	27,484					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)	1,000		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)	53,137	0	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	54,137	0	
PUMPING PLANT			
Land and Land Rights (320)	230		12
Structures and Improvements (321)	94,579		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,126	36,427	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,528		20
Total Pumping Plant	150,463	36,427	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,152		23
Total Water Treatment Plant	3,152	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86		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)			1,000	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)			53,137	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	54,137	
PUMPING PLANT				
Land and Land Rights (320)			230	12
Structures and Improvements (321)			94,579	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,000		80,553	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,528	20
Total Pumping Plant	6,000	0	180,890	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,152	23
Total Water Treatment Plant	0	0	3,152	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			86	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)	95,639		26
Transmission and Distribution Mains (343)	473,611		27
Fire Mains (344)	0		28
Services (345)	196,697	2,450	29
Meters (346)	41,740	1,922	30
Hydrants (348)	84,249		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	892,022	4,372	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,294		35
Computer Equipment (372.1)	2,668		36
Transportation Equipment (373)	9,412		37
Other General Equipment (379)	28,632		38
Other Tangible Property (390)	0		39
Total General Plant	43,006	0	
Total utility plant in service directly assignable	1,142,780	40,799	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,142,780	40,799	

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)			95,639 26
Transmission and Distribution Mains (343)			473,611 27
Fire Mains (344)			0 28
Services (345)			199,147 29
Meters (346)	760		42,902 30
Hydrants (348)			84,249 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	760	0	895,634
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,294 35
Computer Equipment (372.1)			2,668 36
Transportation Equipment (373)			9,412 37
Other General Equipment (379)			28,632 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	43,006
Total utility plant in service directly assignable	6,760	0	1,176,819
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	6,760	0	1,176,819

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			6,070	6,070	1
February			5,408	5,408	2
March			5,815	5,815	3
April			4,989	4,989	4
May			5,544	5,544	5
June			5,384	5,384	6
July			6,142	6,142	7
August			5,854	5,854	8
September			5,354	5,354	9
October			5,221	5,221	10
November			4,657	4,657	11
December			4,722	4,722	12
Total annual pumpage	0	0	65,160	65,160	
Less: Water sold				44,359	13
Volume pumped but not sold				20,801	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance				1,000	16
Volume related to equipment/system malfunction				5,000	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				6,000	19
Volume pumped but unaccounted for				14,801	20
Percent of water lost				23%	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.)				267	23
Date of maximum: 7/26/2001					24
Cause of maximum:					25
WATER LEAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				131	26
Date of minimum: 11/29/2001					27
Total KWH used for pumping for the year				120,894	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)	
WELL	1	650	8	1,000,000	Yes	1
WELL	2	700	8	1,000,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	323 PUMPHOUSE RD	801 6TH AVE WEST	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LANE	LANE	5
Year Installed	1971	1977	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	425	450	8
Pump Motor or Standby Engine Mfr	US	GE	9 10
Year Installed	1982	1977	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	375		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	3,566	0	0	0	3,566	1
M	D	2.000	9,920	0	0	0	9,920	2
M	D	4.000	5,260	0	0	0	5,260	3
M	D	6.000	41,814	0	0	0	41,814	4
M	D	8.000	3,644	0	0	0	3,644	5
M	D	10.000	7,560	0	0	0	7,560	6
M	D	12.000	0	0	0	0	0	7
Total Within Municipality			71,764	0	0	0	71,764	
Total Utility			71,764	0	0	0	71,764	

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	747	0	0	0	747		1
M	1.000	66	6	0	0	72	10	2
M	1.250	4	0	0	0	4		3
M	1.500	9	0	0	0	9		4
M	2.000	9	0	0	0	9		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
P	4.000	1	0	0	0	1		8
M	6.000	1	0	0	0	1		9
Total Utility		841	6	0	0	847	10	

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 (o).
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)	
0.625	774	12	12	0	774	25	1
0.750	9	0	0	0	9	0	2
1.000	18	2	1	0	19	2	3
1.250	2	0	1	0	1	0	4
1.500	7	1	0	0	8	0	5
2.000	11	0	0	0	11	0	6
3.000	3	0	0	0	3	0	7
Total:	824	15	14	0	825	27	

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	680	64	1	14	0	15	774	1
0.750	9	0	0	0	0	0	9	2
1.000	0	7	0	11	0	1	19	3
1.250	0	1	0	0	0	0	1	4
1.500	1	4	1	2	0	0	8	5
2.000	0	2	0	7	0	2	11	6
3.000	0	1	0	2	0	0	3	7
Total:	690	79	2	36	0	18	825	

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	0	1
Within Municipality	109			2	111	2
Total Fire Hydrants	109	0	0	2	111	
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:	111
Number of distribution system valves end of year:	144
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

UTILITY CHARGES ITS CUSTOMERS USING EQUIVALENT METERS. THE CITY DOES NOT PAY THIS CHARGE.

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 600 & 640 - THE UTILITY IS SPENDING MORE TIME ON THE WATER UTILITY IN AN ATTEMPT TO SOLVE ITS OPERATING PROBLEMS.

Water Utility Plant in Service (Page W-08)

ACCOUNT 325 - THE UTILITY INCURRED CONSIDERABLE COST IN RENOVATION OF ITS PUMPING EQUIPMENT.

Water Services (Page W-16)

WATER SERVICE ADDED DURING THE YEAR WERE PAID FOR BY THE CUSTOMER. THE CUSTOMER PAID THE CITY THE REQUIRED CONNECTION CHARGE.

Hydrants and Distribution System Valves (Page W-18)

NUMBER OF HYDRANTS ADJUSTED TO EQUAL ACTUAL NUMBER.

THE UTILITY ONLY TESTED 20 VALVES DURING THE YEAR.
