



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, 1997

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: KIESLING ASSOCIATES LLP

Title:

Office Address: KIESLING ASSOCIATES LLP

P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

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

Name: KIESLING ASSOCIATES LLP

Title:

Office Address: KIESLING ASSOCIATES LLP

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: 12/31/1997

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

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: STEVE CASH

Title: OPERATOR

Office Address:

CITY HALL
COLBY, WI 54421

Telephone: (715) 223 - 4435

Fax Number: (715) 223 - 8835

E-mail Address:

Name of utility commission/committee: NONE

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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:

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	225,715	225,125	1
Operating Expenses:			
Operation and Maintenance Expense (401)	105,974	120,669	2
Depreciation Expense (403)	33,367	31,579	3
Amortization Expense (404)	0		4
Taxes (408)	40,752	40,854	5
Total Operating Expenses	180,093	193,102	
Net Operating Income	45,622	32,023	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	45,622	32,023	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	13,457	13,302	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	13,457	13,302	
Total Income	59,079	45,325	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	59,079	45,325	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	1,124	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	1,124	
Net Income	59,079	44,201	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	566,215	522,014	19
Balance Transferred from Income (433)	59,079	44,201	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	625,294	566,215	

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):		
OTHER	13,457	4
Total (Acct. 419):	13,457	
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	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	225,715	0	0	0	225,715	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	225,715	0	0	0	225,715	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,784,697	1,654,797	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	396,923	379,741	2
Net Utility Plant	1,387,774	1,275,056	
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		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,245	8,580	8
Temporary Cash Investments (132)	285,584	225,901	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	13,232	12,623	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,923	3,822	14
Materials and Supplies (150)	8,857	9,726	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	323,841	260,652	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	13,381	26,762	20
Total Deferred Debits	13,381	26,762	
Total Assets and Other Debits	1,724,996	1,562,470	

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)	523,579	523,579	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	625,294	566,215	23
Total Proprietary Capital	1,148,873	1,089,794	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	1,086	5,907	28
Payables to Municipality (233)	3,048	6,826	29
Customer Deposits (235)			30
Taxes Accrued (236)	34,369	35,362	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	38,503	48,095	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	538,108	424,581	38
Total Liabilities and Other Credits	1,725,484	1,562,470	

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)	1,784,697	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,784,697	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	396,923	0	0	0	9
Total Accumulated Provision	396,923	0	0	0	
Net Utility Plant	1,387,774	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	379,741				379,741	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,367				33,367	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	936				936	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	34,303	0	0	0	34,303	13
Debits during year						14
Book cost of plant retired	17,121				17,121	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	17,121	0	0	0	17,121	19
Balance End of Year	396,923	0	0	0	396,923	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):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				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		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		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	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,857	9,726	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>8,857</u>	<u>9,726</u>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	523,579	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>523,579</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	35,362	1
Accruals:		
Charged water department expense	40,752	2
Charged electric department expense		3
Charged sewer department expense	337	4
Other (explain):		
NONE		5
Total Accruals and other credits	41,089	
Taxes paid during year:		
County, state and local taxes	38,190	6
Social Security taxes	3,587	7
PSC Remainder Assessment	305	8
Other (explain):		
NONE		9
Total payments and other debits	42,082	
Balance end of year	34,369	

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)					0	1
Subtotal	0	0	0	0		
Advances from Municipality (223)					0	2
Subtotal	0	0	0	0		
Other long-Term Debt (224)					0	3
Subtotal	0	0	0	0		
Notes Payable (231)					0	4
Subtotal	0	0	0	0		
Total	0	0	0	0		

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	424,581					424,581	1
Add credits during year:							
For Services	10,805					10,805	2
For Mains	89,274					89,274	3
Other (specify):							
HYDRANTS	13,448					13,448	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	538,108	0	0	0	0	538,108	
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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,232	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,232	
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):		
HYDRANT RENTAL PUBLIC FIRE PROTECTION	3,534	12
ALLOCATION & OTHER GENEREAL EXP.	2,389	13
Total (Acct. 145):	5,923	
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):		
AMORTIZE PAINTING OF WATER TOWER	13,381	16
Total (Acct. 183):	13,381	
Payables to Municipality (233):		
PAYROLL DUE TO GENERAL	3,048	17
Total (Acct. 233):	3,048	
Other Deferred Credits (253):		
NONE		18
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	1,719,747	0	0	0	1,719,747	1
Materials and Supplies	9,291	0	0	0	9,291	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	388,332	0	0	0	388,332	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	481,344	0	0	0	481,344	6
Other (specify):						
NONE					0	7
Average Net Rate Base	859,362	0	0	0	859,362	
Net Operating Income	45,622	0	0	0	45,622	8
Net Operating Income as a percent of Average Net Rate Base						
	5.31%	N/A	N/A	N/A	5.31%	

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	523,579	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	595,754	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,119,333	
Net Income		
Net Income	59,079	5
 Percent Return on Proprietary Capital	 5.28%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

THE CITY RECEIVED A EDA GRANT TO EXTEND SERVICE TO THE INDUSTRIAL
PARK THIS WAS RECORDED AS A CONTRIBUTION IN AID OF CONSTRUCTION

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

NONE ALL LONG TERM DEBT RETIRED

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/7/98

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99, ele: item 1: 1996 response moot, remainder of items immaterial or no longer reviewed.

June 4, 1998

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

Re: 1997 Analytical Review DWCCA-1250-PJL

Dear Ms. Gurtner:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As of today's date our office has not received a response to our letter of June 26, 1997, regarding our review of your 1996 annual report. Please provide your response to that letter at this time.
2. During our review, we noted that while you report \$40,752 for Total Tax Expense in the Taxes Schedule on page W-6, you report \$41,240 for taxes on line 9 of the Water Operating Revenues & Expenses Schedule on page W-1. Please explain and provide all related annual report corrections, including changes to the balance sheet and income statement.
3. As directed in Headnote 5 at the top of the Water Mains Schedule on page W-14, please explain how the mains reported as added during the year in column (e) of the Mains Schedule were financed.
4. As you will note in the letter referenced in Item 1, during our review of the 1996 report we noted that line 14 of the Services Schedule on page W-12 the 13 first of year 1" copper services in column (c) plus the 23 reported as added during the year in column (d) do not total to the 16 end of year services reported in column (g). The corrections that we recommended were not carried forward to the 197 annual report. Please provide corrected copies of the Services Schedule for both the 1996 and 1997 annual reports. Please also note that for line 2 of the 1997 report, the number of utility owned services not in use at the end of the year in column (h) cannot be more than the end of year number in column (g).
5. Please provide the names of the members of the utility commission as requested at the bottom of Copy 2 of page iv.

FINANCIAL SECTION FOOTNOTES

6. Please provide a description of the \$13,457 reported for interest and dividend income on line 10 of the Income Statement Account Details Schedule on page F-2.

7. Please provide the date of the Commission authorization to amortize the costs of cleaning and painting the water tower as reported on line 37 of the Balance Sheet End-Of-Year Account Balances Schedule on copy 2 of page F-18.

8. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported As	Should Be
------	-------	--------	-------------	-----------

W-16 1 & total d (76) 76

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:W:\COMPL\LEEGE\1250 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	222,110	1
Total Sales of Water	222,110	
Other Operating Revenues		
Forfeited Discounts (470)	656	2
Other Water Revenues (474)	2,949	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,605	
Total Operating Revenues	225,715	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	81,818	5
General Operating Expenses (680-690)	24,156	6
Total Operation and Maintenance Expenses	105,974	
Other Operating Expenses		
Depreciation Expense (403)	33,367	7
Amortization Expense (404)		8
Taxes (408)	40,752	9
Total Other Operating Expenses	74,119	
Total Operating Expenses	180,093	
NET OPERATING INCOME	45,622	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	42	150	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	42	150	
Metered Sales to General Customers (461)				
Residential	498	19,856	91,271	4
Commercial	52	10,172	33,144	5
Industrial	5	8,365	19,163	6
Total Metered Sales to General Customers (461)	555	38,393	143,578	
Private Fire Protection Service (462)	1		2,976	7
Public Fire Protection Service (463)	1		65,765	8
Other Sales to Public Authorities (464)	14	2,701	9,641	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	572	41,136	222,110	

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)	65,765	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	65,765	
Forfeited Discounts (470):		
Customer late payment charges	656	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	656	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,949	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,949	
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)	40,322	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,501	3
Chemicals (630)	4,522	4
Supplies and Expenses (640)	10,230	5
Repairs of Water Plant (650)	16,243	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	81,818	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,403	8
Office Supplies and Expenses (681)	1,479	9
Outside Services Employed (682)	1,960	10
Insurance Expense (684)	4,456	11
Employees Pensions and Benefits (686)	11,858	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	24,156	
Total Operation and Maintenance Expenses	105,974	

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		37,197	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		337	2
Net property tax equivalent		36,860	
Social Security		3,587	3
PSC Remainder Assessment		305	4
Other (specify): NONE			5
Total tax expense		<u>40,752</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 § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark	Marathon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207560	0.212951			3
County tax rate	mills		9.451570	5.933504			4
Local tax rate	mills		8.371700	9.882378			5
School tax rate	mills		11.082190	11.369987			6
Voc. school tax rate	mills		1.898300	1.947597			7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.011320	29.346417			10
Less: state credit	mills		2.338820	1.823891			11
Net tax rate	mills		28.672500	27.522526			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.371700	9.882378			14
Combined School Tax Rate	mills		12.980490	13.317584			15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		21.352190	23.199962			17
Total Tax Rate	mills		31.011320	29.346417			18
Ratio of Local and School Tax to Total	dec.		0.688529	0.790555			19
Total tax net of state credit	mills		28.672500	27.522526			20
Net Local and School Tax Rate	mills		19.741845	21.758076			21
Utility Plant, Jan. 1	\$	1,654,797	1,215,390	439,407			22
Materials & Supplies	\$	9,726	9,726				23
Subtotal	\$	1,664,523	1,225,116	439,407			24
Less: Plant Outside Limits	\$	5,061		5,061			25
Taxable Assets	\$	1,659,462	1,225,116	434,346			26
Assessment Ratio	dec.		0.963900	0.937300			27
Assessed Value	\$	1,588,002	1,180,889	407,113			28
Net Local & School Rate	mills		19.741845	21.758076			29
Tax Equiv. Computed for Current Year	\$	32,171	23,313	8,858			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)	\$	37,197					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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,804		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	82,782		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	9,826		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	96,412	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	26,226		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	20,390	3,460	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	46,616	3,460	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	46,607	4,073	22
Water Treatment Equipment (332)	96,500	1,401	23
Total Water Treatment Plant	143,107	5,474	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	789		24
Structures and Improvements (341)			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)			82,782 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	96,412
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)	3,981		19,869 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	3,981	0	46,095
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			50,680 22
Water Treatment Equipment (332)	500		97,401 23
Total Water Treatment Plant	500	0	148,081
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			789 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)	774,601	91,049	27
Fire Mains (344)			28
Services (345)	148,595	11,479	29
Meters (346)	34,720	8,063	30
Hydrants (348)	90,589	27,496	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,320,148	138,087	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			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)			39
Total General Plant	48,514	0	
Total utility plant in service directly assignable	1,654,797	147,021	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,654,797	147,021	

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)			865,650 27
Fire Mains (344)			0 28
Services (345)			160,074 29
Meters (346)	3,040		39,743 30
Hydrants (348)	9,600		108,485 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,640	0	1,445,595
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	17,121	0	1,784,697
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	17,121	0	1,784,697

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,841	3,841	1
February			3,414	3,414	2
March			3,707	3,707	3
April			3,635	3,635	4
May			3,884	3,884	5
June			3,612	3,612	6
July			3,779	3,779	7
August			3,766	3,766	8
September			3,696	3,696	9
October			3,881	3,881	10
November			3,657	3,657	11
December			3,786	3,786	12
Total for year	0	0	44,658	44,658	
Less: Measured or estimated water used in main flushing and water treatment during year				2,606	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				42,052	16
Less: Water sold				41,136	17
Losses and unaccounted for				916	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				227	21
Date of maximum: 5/7/1997					22
Cause of maximum:					23
WATER MAIN FLUSHING HYDRANT EXERCISING					
Minimum gallons pumped by all methods in any one day during reporting year				20	24
Date of minimum: 5/18/1997					25
Total KWH used for pumping for the year				139,865	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

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	20,000	Yes	1
109 SOUTH EAST STREET	3	51	10	8,000	No	2
400 BLOCK EAST SPENCER STREET	4	46	10	39,000	Yes	3
100 BLOCK NORTH MAIN STREET	6	50	8	20,000	Yes	4
CORNER NORTH 6TH & WEST NO	8	100	6	30,000	Yes	5
HWY 13 SOUTH	9	302	6	36,000	Yes	6

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	D	D	D	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
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	D	D		17
Pump Manufacturer	MEYERS	FRANKLIN		18
Year Installed	1977	1997		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	30	60		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22
Year Installed	1977	1997		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	200,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	10
Filters, type (gravity, pressure, other, none)	GRAVITY	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	150.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	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	0.750	460				460
M	D	1.500	80				80
M	D	2.000	1,303				1,303
M	D	4.000	16,901				16,901
M	D	6.000	27,513				27,513
M	D	8.000	14,006	23			14,029
M	D	10.000	8,841				8,841
M	D	12.000	1,480	2,804			4,284
Total Within Municipality			70,584	2,827	0	0	73,411
Total Utility			70,584	2,827	0	0	73,411

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	560	2			562	7	1
M	1.000	36	7			43	34	2
M	1.500	8				8		3
M	2.000	6	8			14	7	4
M	3.000	2				2		5
M	4.000	1				1		6
M	6.000	1				1		7
M	8.000		1			1	1	8
Total Utility		614	18	0	0	632	49	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	577	100	76		601	69	1
1.000	16				16	1	2
1.500	9				9	5	3
2.000	14				14	3	4
3.000	2				2	2	5
4.000	1				1	1	6
Total:	619	100	76	0	643	81	

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	530	41	2	4	1	23	601	1
1.000		11		3		2	16	2
1.500		4	3		2		9	3
2.000		6	1	2	4	1	14	4
3.000				2			2	5
4.000					1		1	6
Total:	530	62	6	11	8	26	643	

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	1
Within Municipality	96	17	12		101	2
Total Fire Hydrants	96	17	12	0	101	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	101
Number of distribution system valves end of year:	246
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Significant additions to mains, services and hydrants relate primarily to EDA grant for service extension to city's industrial park.

Water Mains (Page W-15)

The mains added during the year were financed through an EDA grant.

Water Services (Page W-16)

The seven 1" services added were paid for by the plumber. The eight 2" services added were from the EDA project.

Property owners pay actual cost of new services as prescribed in the Utilities rate orders.
