



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF COLBY MUNICIPAL WATER UTILITY

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Principal Office: CITY HALL  
COLBY, WI 54421

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For the Year Ended: DECEMBER 31, 1999

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** 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:** CERTIFIED PUBLIC ACCOUNTANTS

**Office Address:**

117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** KIESLING ASSOCIATES LLP

**Title:** CERTIFIED PUBLIC ACCOUNTANTS

**Office Address:**

117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

**Date of most recent audit report:** 1/21/2000

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

**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:** WATER & SEWER COMMITTEE

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

ROD COOK  
DAVID HOLTZHAUSEN  
JESSE SEVERT  
RAY SOBECK

**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:** [REDACTED]

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

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## IDENTIFICATION AND OWNERSHIP

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	234,486	238,209	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	116,320	117,575	2
Depreciation Expense (403)	39,939	35,496	3
Amortization Expense (404)	0	0	4
Taxes (408)	41,081	41,434	5
<b>Total Operating Expenses</b>	<b>197,340</b>	<b>194,505</b>	
<b>Net Operating Income</b>	<b>37,146</b>	<b>43,704</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>37,146</b>	<b>43,704</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	20,693	13,658	9
Miscellaneous Nonoperating Income (421)	20	0	10
<b>Total Other Income</b>	<b>20,713</b>	<b>13,658</b>	
<b>Total Income</b>	<b>57,859</b>	<b>57,362</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>57,859</b>	<b>57,362</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,338	0	13
Amortization of Debt Discount and Expense (428)	1,836		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>11,174</b>	<b>0</b>	
<b>Net Income</b>	<b>46,685</b>	<b>57,362</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	682,168	624,806	19
Balance Transferred from Income (433)	46,685	57,362	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>728,853</b>	<b>682,168</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME ON TEMP. FUNDS & CONSTRUCTION FUNDS	20,693	4
<b>Total (Acct. 419):</b>	<b>20,693</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
MISCELLANEOUS INCOME	20	5
<b>Total (Acct. 421):</b>	<b>20</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	234,486	0	0	0	234,486	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>234,486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234,486</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,242,509	1,882,040	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	448,922	419,349	<b>2</b>
<b>Net Utility Plant</b>	<b>1,793,587</b>	<b>1,462,691</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	148,604	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>148,604</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	40,364	41,652	<b>8</b>
Temporary Cash Investments (132)	276,789	267,659	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	15,947	15,017	<b>11</b>
Other Accounts Receivable (143)	0	1,751	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	9,407	4,651	<b>14</b>
Materials and Supplies (150)	10,329	9,677	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>352,836</b>	<b>340,407</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	5,509	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>5,509</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,300,536</b>	<b>1,803,098</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	523,579	523,579	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	728,853	682,168	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,252,432</b>	<b>1,205,747</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	408,195	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>408,195</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	11,290	17,836	<b>28</b>
Payables to Municipality (233)	6,019	7,345	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	28,763	31,566	<b>31</b>
Interest Accrued (237)	1,433	0	<b>32</b>
Other Current and Accrued Liabilities (238)	2,315		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>49,820</b>	<b>56,747</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	590,089	540,604	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,300,536</b>	<b>1,803,098</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,242,509	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	2,242,509	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	448,922	0	0	0	9
<b>Total Accumulated Provision</b>	448,922	0	0	0	
<b>Net Utility Plant</b>	1,793,587	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	419,349				<b>419,349</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	39,939				<b>39,939</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,214				<b>1,214</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,480				<b>1,480</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>42,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,633</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	13,060				<b>13,060</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>13,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,060</b>	<b>19</b>
<b>Balance End of Year</b>	<b>448,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,922</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	10,329	9,677 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>10,329</b>	<b>9,677</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 BOND ANTICIPATION NOTES-WATER'S SHARE	1,836	428	5,509	1
<b>Total</b>			<u><u>5,509</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<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)	
1999 BOND ANTICIPATION NOTES	06/15/1999	06/01/2002	4.20%	408,195	1
<b>Total Bonds (Account 221):</b>				<b>408,195</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	31,566	1
<b>Accruals:</b>		
Charged water department expense	41,081	2
Charged electric department expense		3
Charged sewer department expense	451	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>41,532</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	40,000	6
Social Security taxes	4,037	7
PSC Remainder Assessment	298	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>44,335</b>	
<b>Balance end of year</b>	<b>28,763</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1999 BOND ANTICIPATION NOTE-WATER'S SHARE	0	9,338	7,905	1,433	1
<b>Subtotal</b>	<b>0</b>	<b>9,338</b>	<b>7,905</b>	<b>1,433</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>9,338</b>	<b>7,905</b>	<b>1,433</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	540,604	0	0	0	0	<b>540,604</b>	1
<b>Add credits during year:</b>							
For Services	49,485					<b>49,485</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>590,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590,089</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
CONSTRUCTION FUNDS - 1999 BOND ANTICIPATION - WATER	148,604	3
<b>Total (Acct. 125):</b>	<b>148,604</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	15,947	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>15,947</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
GENERAL FUND - PUBLIC FIRE PROTECTION	6,265	12
SEWER DEPARTMENT - WATER/SEWER ALLOCATION	3,142	13
<b>Total (Acct. 145):</b>	<b>9,407</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
GENERAL FUND - PAYROLL AND RELATED EXPENSES	6,019	17
<b>Total (Acct. 233):</b>	<b>6,019</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,062,274	0	0	0	2,062,274	1
Materials and Supplies	10,003	0	0	0	10,003	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	434,135	0	0	0	434,135	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	565,346	0	0	0	565,346	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,072,796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,072,796</b>	
Net Operating Income	37,146	0	0	0	37,146	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>3.46%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.46%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

<b>Description (a)</b>	<b>Amount (b)</b>	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	523,579	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	705,510	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,229,089</b>	
<b>Net Income</b>		
Net Income	46,685	5
<b>Percent Return on Proprietary Capital</b>	<b>3.80%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

TIF DISTRICT

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

BOND ANTICIPATION NOTE ISSUED JUNE 15, 1999.

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Bonds (Acct. 221) (Page F-13)

Water department's share of \$705,000 Bond Anticipation Note dated June 15, 1999. Proceeds used to add new water plant in TIF district.

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### Signature Page (Page ii)

(KA LETTERHEAD)

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

We have compiled the balance sheets of the Colby Municipal Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

KIESLING ASSOCIATES LLP  
Viroqua, Wisconsin  
March 29, 2000

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## FINANCIAL SECTION FOOTNOTES

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

April 21, 2000

Ms. Connie Gurtner, City Clerk  
City of Colby Municipal Water Utility  
211 East Spence St  
Colby, WI 54421-9575

1999 Analytical Review DWCCA-1250-PJL

Dear Ms. Gurtner:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob  
CEM.doc

cc: Mr. Ray Sobeck

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	230,515	1
<b>Total Sales of Water</b>	<b>230,515</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	880	2
Other Water Revenues (474)	3,091	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,971</b>	
<b>Total Operating Revenues</b>	<b>234,486</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	78,557	5
General Operating Expenses (680-690)	37,763	6
<b>Total Operation and Maintenance Expenses</b>	<b>116,320</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	39,939	7
Amortization Expense (404)		8
Taxes (408)	41,081	9
<b>Total Other Operating Expenses</b>	<b>81,020</b>	
<b>Total Operating Expenses</b>	<b>197,340</b>	
<b>NET OPERATING INCOME</b>	<b>37,146</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	536	21,291	96,897	4
Commercial	62	9,713	32,128	5
Industrial	6	7,308	17,985	6
<b>Total Metered Sales to General Customers (461)</b>	<b>604</b>	<b>38,312</b>	<b>147,010</b>	
Private Fire Protection Service (462)	1		870	7
Public Fire Protection Service (463)	1		72,265	8
Other Sales to Public Authorities (464)	14	2,733	10,370	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>620</b>	<b>41,045</b>	<b>230,515</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	72,265	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>72,265</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	880	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>880</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,476	7
<b>Other (specify):</b> DIVIDENDS ON INSURANCE AND MISCELLANEOUS	1,615	8
<b>Total Other Water Revenues (474)</b>	<b>3,091</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	48,629	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,964	3
Chemicals (630)	4,742	4
Supplies and Expenses (640)	4,171	5
Repairs of Water Plant (650)	9,051	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>78,557</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,145	8
Office Supplies and Expenses (681)	3,200	9
Outside Services Employed (682)	10,986	10
Insurance Expense (684)	6,163	11
Employees Pensions and Benefits (686)	13,269	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>37,763</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>116,320</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		37,197	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		451	2
<b>Net property tax equivalent</b>		<b>36,746</b>	
Social Security		4,037	3
PSC Remainder Assessment		298	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>41,081</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.223480	0.223716			3
County tax rate	mills		9.651650	6.278269			4
Local tax rate	mills		8.686340	8.693436			5
School tax rate	mills		12.498550	12.511544			6
Voc. school tax rate	mills		2.092830	2.095009			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>33.152850</b>	<b>29.801974</b>			<b>10</b>
Less: state credit	mills		2.008680	1.612995			11
<b>Net tax rate</b>	mills		<b>31.144170</b>	<b>28.188979</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.686340</b>	<b>8.693436</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.591380</b>	<b>14.606553</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.277720</b>	<b>23.299989</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>33.152850</b>	<b>29.801974</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.702133</b>	<b>0.781827</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.144170</b>	<b>28.188979</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.867359</b>	<b>22.038906</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,882,039</b>	1,253,676	628,363			22
Materials & Supplies	\$	<b>9,677</b>	9,677	0			23
<b>Subtotal</b>	\$	<b>1,891,716</b>	<b>1,263,353</b>	<b>628,363</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>5,061</b>	0	5,061			25
<b>Taxable Assets</b>	\$	<b>1,886,655</b>	<b>1,263,353</b>	<b>623,302</b>			<b>26</b>
Assessment Ratio	dec.		0.894900	0.894000			27
<b>Assessed Value</b>	\$	<b>1,687,807</b>	<b>1,130,575</b>	<b>557,232</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.867359</b>	<b>22.038906</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>37,003</b>	<b>24,723</b>	<b>12,281</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	37,197					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>37,197</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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
<b>Total Source of Supply Plant</b>	<b>96,412</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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)	19,869		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>46,095</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	50,680		22
Water Treatment Equipment (332)	97,401		23
<b>Total Water Treatment Plant</b>	<b>148,081</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	789		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			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)	2,200		80,582	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			9,826	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>2,200</b>	<b>0</b>	<b>94,212</b>	
<b>PUMPING PLANT</b>				
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)			19,869	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>46,095</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			50,680	22
Water Treatment Equipment (332)			97,401	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>148,081</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	270,854		<b>26</b>
Transmission and Distribution Mains (343)	943,910	324,845	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	164,039	6,028	<b>29</b>
Meters (346)	46,071	9,889	<b>30</b>
Hydrants (348)	117,275	32,767	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,542,938</b>	<b>373,529</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	0		<b>35</b>
Computer Equipment (372.1)	1,742		<b>36</b>
Transportation Equipment (373)	1,500		<b>37</b>
Other General Equipment (379)	45,272		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>48,514</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,882,040</b>	<b>373,529</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,882,040</b>	<b>373,529</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			270,854 26
Transmission and Distribution Mains (343)	5,380		1,263,375 27
Fire Mains (344)			0 28
Services (345)			170,067 29
Meters (346)	5,480		50,480 30
Hydrants (348)			150,042 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>10,860</b>	<b>0</b>	<b>1,905,607</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>48,514</b>
<b>Total utility plant in service directly assignable</b>	<b>13,060</b>	<b>0</b>	<b>2,242,509</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>13,060</b>	<b>0</b>	<b>2,242,509</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,811	3,811	1
February			3,544	3,544	2
March			3,964	3,964	3
April			3,699	3,699	4
May			3,848	3,848	5
June			4,026	4,026	6
July			3,723	3,723	7
August			3,801	3,801	8
September			3,437	3,437	9
October			3,640	3,640	10
November			3,522	3,522	11
December			3,687	3,687	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>44,702</b>	<b>44,702</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,350	13
Less: Other utility use				460	14
Other utility use explanation:					15
SEWER FLUSHING, DUST CONTROL, ICE RINK, WATER LEAK, 1 FIRE					
Water pumped into distribution system				41,892	16
Less: Water sold				41,045	17
Losses and unaccounted for				847	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				194	21
Date of maximum: 6/5/1999					22
Cause of maximum:					23
MAIN FLUSHING/CONST PROJECT					
Minimum gallons pumped by all methods in any one day during reporting year				28	24
Date of minimum: 12/30/1999					25
Total KWH used for pumping for the year				192,968	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
105 SOUTH EAST STREET	2	49	10	20,000	Yes	<b>1</b>
400 BLOCK EAST SPENCER STREET	4	46	10	39,000	Yes	<b>2</b>
100 BLOCK NORTH MAIN STREET	6	50	8	20,000	Yes	<b>3</b>
CORNER NORTH 6TH & WEST NO. 8	8	100	6	30,000	Yes	<b>4</b>
HWY 13 SOUTH	9	302	6	36,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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 10
Year Installed	1986	1960	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	10	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	600 NORTH STREET	NE SE 24 28 RIE		15
Purpose	P	P		16
Destination	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 23
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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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	0	0	0	<b>460</b>	<b>1</b>
M	D	1.500	80	0	0	0	<b>80</b>	<b>2</b>
M	D	2.000	950	0	0	0	<b>950</b>	<b>3</b>
M	D	4.000	17,630	0	538	0	<b>17,092</b>	<b>4</b>
M	D	6.000	23,440	1,248	0	0	<b>24,688</b>	<b>5</b>
M	D	8.000	18,540	0	0	0	<b>18,540</b>	<b>6</b>
M	D	10.000	9,720	0	0	0	<b>9,720</b>	<b>7</b>
M	D	12.000	3,400	0	0	0	<b>3,400</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>74,220</b>	<b>1,248</b>	<b>538</b>	<b>0</b>	<b>74,930</b>	
<b>Total Utility</b>			<b>74,220</b>	<b>1,248</b>	<b>538</b>	<b>0</b>	<b>74,930</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	562	0	0	0	562	7	1
M	1.000	30	27	0	(1)	56	41	2
M	1.500	8	8	0	0	16	8	3
M	2.000	7	5	0	0	12	7	4
M	3.000	2	0	0	0	2		5
M	4.000	1	1	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1	1	8
<b>Total Utility</b>		<b>612</b>	<b>41</b>	<b>0</b>	<b>(1)</b>	<b>652</b>	<b>64</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	649	100	136	0	<b>613</b>	136	<b>1</b>
1.000	17	6	0	0	<b>23</b>	0	<b>2</b>
1.500	8	1	0	0	<b>9</b>	0	<b>3</b>
2.000	14	1	0	0	<b>15</b>	0	<b>4</b>
3.000	2	0	1	0	<b>1</b>	0	<b>5</b>
4.000	1	0	0	0	<b>1</b>	0	<b>6</b>
<b>Total:</b>	<b>691</b>	<b>108</b>	<b>137</b>	<b>0</b>	<b>662</b>	<b>136</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	530	42	1	6	0	34	<b>613</b>	<b>1</b>
1.000	1	11	2	5	0	4	<b>23</b>	<b>2</b>
1.500	0	6	2	1	0	0	<b>9</b>	<b>3</b>
2.000	0	7	1	2	4	1	<b>15</b>	<b>4</b>
3.000	0	0	0	1	0	0	<b>1</b>	<b>5</b>
4.000	0	0	0	0	1	0	<b>1</b>	<b>6</b>
<b>Total:</b>	<b>531</b>	<b>66</b>	<b>6</b>	<b>15</b>	<b>5</b>	<b>39</b>	<b>662</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	106	16			122	2
<b>Total Fire Hydrants</b>	<b>106</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>122</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	122
Number of distribution system valves end of year:	188
Number of distribution valves operated during year:	75

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## WATER OPERATING SECTION FOOTNOTES

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

DECREASE IN SUPPLIES AND EXPENSES (640) AND REPAIRS OF WATER PLANT (650) RESULTED FROM LESS MAINTENANCE AND REPAIRS.

INCREASE IN OUTSIDE SERVICES EMPLOYED (682) RESULTED FROM AN INCREASE IN ENGINEERING AND MAPPING SERVICES RELATED TO THE NEW TIF PROJECT.

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

NEW TIF PROJECT ACCOUNTED FOR MAJORITY OF UTILITY PLANT IN SERVICE ADDITIONS DURING 1999.

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### Water Mains (Page W-15)

ADDITION OF WATER MAINS WERE FINANCED WITH THE BOND ANTICIPATION NOTES AND REVENUES FROM THE TIF DISTRICT.

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### Water Services (Page W-16)

NEW SERVICES WERE FINANCED BY BOTH THE BOND ANTICIPATION NOTES AND BY CUSTOMER CONTRIBUTIONS.

ADJUSTMENT RELATES TO TRUE UP TO AGREE TO UTILITY RECORDS AT DECEMBER 31, 1999.

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### Hydrants and Distribution System Valves (Page W-18)

LOWER PERCENTAGE OF VALVE OPERATION RELATES TO THE INCREASE IN DISTRIBUTION SYSTEMS AND THE RELATED DEFICIENCY OF MANPOWER NEEDED AND THAT AVAILABLE FOR TESTING OF THE DISTRIBUTION VALVES.

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