



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

Principal Office: 202 NORTH MAIN STREET
VIROQUA, WI 54665

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF VIROQUA MUNICIPAL WATER UTLITY

Utility Address: 202 NORTH MAIN STREET
VIROQUA, WI 54665

When was utility organized? 12/31/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TOM HENRY

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

202 NORTH MAIN STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

E-mail Address:

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES LLC

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: JACKV@FRONTIERNET.NET

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

Name: ROGER HATLUM / DON LONG

Title: CO-CHAIRS

Office Address:

202 NORTH MAIN STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

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: JOHN E. VIG

Title: MANAGING MEMBER

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: JACKV@FRONTIERNET.NET

Date of most recent audit report: 1/26/2002

Period covered by most recent audit: YEAR ENDED DECEMBER 31,2001

Names and titles of utility management including manager or superintendent:

Name: TOM HENRY

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
202 NORTH MAIN STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

E-mail Address:

Name of utility commission/committee: UTLITY COMMITTEE OF COMMON COUNCIL

Names of members of utility commission/committee:

- ROGER HATLUM, ALDERMAN
- DONALD LONG, ALDERMAN
- WESTON MACK, ALDERMAN
- SIGURD MOLLAND, ALDERMAN
- ROBERT SUHR, ALDERMAN
- STEVE ZASTROW, ALDERMAN

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	675,580	681,310	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	262,990	223,476	2
Depreciation Expense (403)	82,267	80,353	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	97,162	96,279	5
Total Operating Expenses	442,419	400,108	
Net Operating Income	233,161	281,202	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	233,161	281,202	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	50,286	54,692	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	50,286	54,692	
Total Income	283,447	335,894	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	283,447	335,894	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	125,897	131,133	14
Amortization of Debt Discount and Expense (428)	7,790	7,790	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	133,687	138,923	
Net Income	149,760	196,971	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,082,832	885,861	20
Balance Transferred from Income (433)	149,760	196,971	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,232,592	1,082,832	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	50,286	5
Total (Acct. 419):	50,286	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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 & 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):						
NONE					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	675,580	0	0	0	675,580	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	675,580	0	0	0	675,580	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	114,708		114,708	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	114,708	0	114,708	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,926,442	4,679,399	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	658,766	590,595	2
Net Utility Plant	4,267,676	4,088,804	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,931	5,484	6
Special Funds (125)	663,465	831,625	7
Total Other Property and Investments	667,396	837,109	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	85,850	75,557	8
Temporary Cash Investments (132)	6,473	6,474	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	47,678	49,472	11
Other Accounts Receivable (143)	1,123	277	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,298	6,860	14
Materials and Supplies (150)	28,801	31,832	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,122	2,122	17
Total Current and Accrued Assets	180,345	172,594	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	92,504	100,295	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	104,269	15,258	20
Total Deferred Debits	196,773	115,553	
Total Assets and Other Debits	5,312,190	5,214,060	

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)	515,050	515,050	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	1,232,592	1,082,832	23
Total Proprietary Capital	1,747,642	1,597,882	
LONG-TERM DEBT			
Bonds (221)	2,425,000	2,565,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,425,000	2,565,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	467	6,974	28
Payables to Municipality (233)	11,028	2,516	29
Customer Deposits (235)			30
Taxes Accrued (236)	88,277	88,277	31
Interest Accrued (237)	10,053	10,531	32
Other Current and Accrued Liabilities (238)	7,311		33
Total Current and Accrued Liabilities	117,136	108,298	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,022,412	942,880	41
Total Liabilities and Other Credits	5,312,190	5,214,060	

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 (101)	4,926,442	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,926,442	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	658,766	0	0	0	10
Total Accumulated Provision	658,766	0	0	0	
Net Utility Plant	4,267,676	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	590,595				590,595	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	82,267				82,267	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,023				3,023	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	85,290	0	0	0	85,290	13
Debits during year						14
Book cost of plant retired	17,119				17,119	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	17,119	0	0	0	17,119	19
Balance End of Year	658,766	0	0	0	658,766	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	28,801	31,832
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	28,801	31,832

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 MRBS	3,470	428	24,292	1
1996 MRBS	2,089	428	30,292	2
1999 MRBS	2,231	428	37,920	3
Total			92,504	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	515,050	1
Changes during year (explain):		
NONE		2
Balance end of year	515,050	

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)	
1996 MRBS	05/01/1996	12/01/2018	5.90%	1,150,000	1
1999 MRBS	05/01/1999	12/01/2012	4.49%	1,275,000	2
Total Bonds (Account 221):				2,425,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	88,277	1
Accruals:		
Charged water department expense	97,162	2
Charged electric department expense		3
Charged sewer department expense	855	4
Other (explain):		
NONE		5
Total Accruals and other credits	98,017	
Taxes paid during year:		
County, state and local taxes	88,277	6
Social Security taxes	8,911	7
PSC Remainder Assessment	829	8
Other (explain):		
NONE		9
Total payments and other debits	98,017	
Balance end of year	88,277	

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)					
1991 MRBS	0			0	1
1996 MRBS	5,650	67,673	67,798	5,525	2
1999 MRBS	4,881	58,224	58,577	4,528	3
Subtotal	10,531	125,897	126,375	10,053	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	10,531	125,897	126,375	10,053	

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	942,880	0	0	0	0	942,880	1
Add credits during year:							
For Services	12,576					12,576	2
For Mains	51,236					51,236	3
Other (specify):							
HYDRANTS	15,720					15,720	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,022,412	0	0	0	0	1,022,412	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	223,082					223,082	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):		
SPECIAL ASSESSMENT RECEIVABLES	3,931	2
Total (Acct. 124):	3,931	
Special Funds (125):		
RESERVE FUND-MRB-1996	167,732	3
RESERVE FUND-MRB-1999	175,483	4
INVESTMENT POOL CONSTRUCTION ACCOUNT 99	320,250	5
Total (Acct. 125):	663,465	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	47,678	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	47,678	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	1,123	13
Total (Acct. 143):	1,123	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	915	14
DUE FROM SEWER DEPT.	7,383	15
Total (Acct. 145):	8,298	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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):		
CUMULATIVE STUDY COSTS ASSOCIATED WITH SITING PROPOSED WELL	104,269	18
Total (Acct. 183):	104,269	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY FOR CAP EXP. PAID BY GENERAL FUND FOR WATER UTIL	11,028	19
Total (Acct. 233):	11,028	
Other Deferred Credits (253):		
NONE		20
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	4,802,920	0	0	0	4,802,920	1
Materials and Supplies	30,316	0	0	0	30,316	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	624,680	0	0	0	624,680	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	982,646	0	0	0	982,646	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,225,910	0	0	0	3,225,910	
Net Operating Income	233,161	0	0	0	233,161	8
Net Operating Income as a percent of Average Net Rate Base						
	7.23%	N/A	N/A	N/A	7.23%	

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	515,050	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,157,712	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	<u>1,672,762</u>	
Net Income		
Net Income	149,760	5
Percent Return on Proprietary Capital	<u><u>8.95%</u></u>	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

DREGNE SUBDIVISION, WILLIAMS STREET EXTENSION

4. Estimated changes in revenues due to rate changes.

NO RATE CHANGES

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

THE UTILITY IS EXPLORING A SITE FOR A NEW WELL. COSTS HAVE BEEN INCURRED AND REPORTED AS A DEFERRED DEBIT PENDING DNR AND PSC APPROVAL.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Members of the Common Council
of the City of Viroqua
Viroqua, Wisconsin 54665

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

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

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

Vig & Associates LLC
March 26, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 22, 2002

Peter J. Leege
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

Re: City of Viroqua Municipal Water Utility File DWCCA-6140-PJL
2001 Analytical Review

Dear Pete:

The following is the information you requested to complete your analytical review of the City of Viroqua Municipal Water Utility. The information follows the order in which it was requested.

1) The response to your letter dated December 19, 2001 was sent via e-mail on June 2, 2002.

2) The average cost of meters added during 2001 was so high because the cost of replacing the meter heads for remote registers was included in the cost of the meters. The actual cost of the 25 meters added during 2001 was \$ 139 per meter with the remainder being the cost of the new meter heads.

3) The average number of customers for public fire protection service and other sales to public authorities reported on page W-2, lines 8 and 9, column (b) were incorrectly reported on the 2001 annual report. Lines 8 and 9, column (b) should have been reported at 1 and 19 respectively. This error was a typing error and will be reported correctly on the 2002 annual report.

If you have any further questions, please feel free to contact me at 608/637-2082 anytime.

Sincerely,

Michael W. Brendel
Vig & Associates, LLC
cc: Tom Henry
Enclosure
F:\DATA_1\CO\3070ELRO\2000\CORRESPONDENCE\ELROY 2000 PSC ANAL REVIEW.DOC

May 28, 2002

Mr. Tom Henry, Director of Public Works
City of Viroqua Municipal Water Utility

FINANCIAL SECTION FOOTNOTES

202 North Main Street
Viroqua, WI 54665-1476

2001 Analytical Review DWCCA-6140-PJL

Dear Mr. Henry:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As of today's date our office has not received a response to our letter of December 19, 2001, concerning our review of the utility's 2000 annual report. A second copy of that letter was sent on February 28, 2002. Please provide a response to that letter at this time.
2. Based upon a review of your utility's data, the average cost of the new meters reported as added during the year was \$326. Given that our studies show that the average cost for 5/8" meters falls between \$20 and \$150, please explain why your utilities average cost is so high.
3. Please explain the change in the average numbers of customers for public fire protection service and other sales to public authorities on page W-2, lines 8 and 9, column (b), when compared to the 2000 annual report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6140.doc

Response for 2000 review received on 6/2/01.

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	663,299	1
Total Sales of Water	663,299	
Other Operating Revenues		
Forfeited Discounts (470)	1,308	2
Miscellaneous Service Revenues (471)	7,467	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,506	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,281	
Total Operating Revenues	675,580	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	26,381	9
Water Treatment Expenses (630-635)	375	10
Transmission and Distribution Expenses (640-655)	85,250	11
Customer Accounts Expenses (901-904)	36,886	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	114,098	14
Total Operation and Maintenance Expenses	262,990	
Other Operating Expenses		
Depreciation Expense (403)	82,267	15
Amortization Expense (404-407)		16
Taxes (408)	97,162	17
Total Other Operating Expenses	179,429	
Total Operating Expenses	442,419	
NET OPERATING INCOME	233,161	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,640	68,625	272,352	4
Commercial	236	50,776	132,277	5
Industrial	6	919	2,576	6
Total Metered Sales to General Customers (461)	1,882	120,320	407,205	
Private Fire Protection Service (462)	1		11,262	7
Public Fire Protection Service (463)	1		217,593	8
Other Sales to Public Authorities (464)	19	11,170	27,239	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,903	131,490	663,299	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	217,593	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)	217,593	
Forfeited Discounts (470):		
Customer late payment charges	1,308	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,308	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES, ETC	7,467	7
Total Miscellaneous Service Revenues (471)	7,467	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,506	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,506	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	26,381	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	26,381	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	375	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	375	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	48,482	14
Operation Supplies and Expenses (641)	9,787	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,473	16
Maintenance of Mains (651)	12,039	17
Maintenance of Services (652)	1,141	18
Maintenance of Meters (653)	6,712	19
Maintenance of Hydrants (654)	1,616	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	85,250	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	914	22
Accounting and Collecting Labor (902)	33,397	23
Supplies and Expenses (903)	2,575	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	36,886	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,915	27
Office Supplies and Expenses (921)	9,191	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,208	30
Property Insurance (924)	1,339	31
Injuries and Damages (925)	4,059	32
Employee Pensions and Benefits (926)	55,942	33
Regulatory Commission Expenses (928)	515	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	6,929	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	114,098	
 Total Operation and Maintenance Expenses	262,990	

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		88,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		855	2
Net property tax equivalent		87,422	
Social Security		8,911	3
PSC Remainder Assessment		829	4
Other (specify): NONE			5
Total tax expense		97,162	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216210				3
County tax rate	mills		6.987127				4
Local tax rate	mills		7.593849				5
School tax rate	mills		9.956113				6
Voc. school tax rate	mills		2.601230				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.354529				10
Less: state credit	mills		1.414792				11
Net tax rate	mills		25.939737				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.593849				14
Combined School Tax Rate	mills		12.557343				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.151192				17
Total Tax Rate	mills		27.354529				18
Ratio of Local and School Tax to Total	dec.		0.736667				19
Total tax net of state credit	mills		25.939737				20
Net Local and School Tax Rate	mills		19.108961				21
Utility Plant, Jan. 1	\$	4,679,399	4,679,399				22
Materials & Supplies	\$	31,832	31,832				23
Subtotal	\$	4,711,231	4,711,231				24
Less: Plant Outside Limits	\$	37,571	37,571				25
Taxable Assets	\$	4,673,660	4,673,660				26
Assessment Ratio	dec.		0.925000				27
Assessed Value	\$	4,323,136	4,323,136				28
Net Local & School Rate	mills		19.108961				29
Tax Equiv. Computed for Current Year	\$	82,611	82,611				30
Tax Equivalent per 1994 PSC Report	\$	88,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	88,277					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,540		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)	73,546		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	76,086	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,592		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	121,073		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	135,665	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0	853	23
Total Water Treatment Plant	0	853	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,315		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,540 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)			73,546 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	76,086
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			14,592 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			121,073 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	135,665
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			853 23
Total Water Treatment Plant	0	0	853
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,315 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	413,182		26
Transmission and Distribution Mains (343)	2,983,311	206,657	27
Fire Mains (344)	0		28
Services (345)	455,503	21,930	29
Meters (346)	96,740	8,144	30
Hydrants (348)	356,321	23,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,306,372	260,331	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,177		34
Office Furniture and Equipment (391)	2,286		35
Computer Equipment (391.1)	9,512		36
Transportation Equipment (392)	29,413		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	38,575	2,978	39
Laboratory Equipment (395)	848		40
Power Operated Equipment (396)	66,383		41
Communication Equipment (397)	1,082		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	161,276	2,978	
Total utility plant in service directly assignable	4,679,399	264,162	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,679,399	264,162	

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)			413,182 26
Transmission and Distribution Mains (343)	12,571		3,177,397 27
Fire Mains (344)			0 28
Services (345)	3,900		473,533 29
Meters (346)	125		104,759 30
Hydrants (348)	523		379,398 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	17,119	0	4,549,584
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,177 34
Office Furniture and Equipment (391)			2,286 35
Computer Equipment (391.1)			9,512 36
Transportation Equipment (392)			29,413 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			41,553 39
Laboratory Equipment (395)			848 40
Power Operated Equipment (396)			66,383 41
Communication Equipment (397)			1,082 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	164,254
Total utility plant in service directly assignable	17,119	0	4,926,442
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	17,119	0	4,926,442

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			12,956	12,956	1
February			11,177	11,177	2
March			12,593	12,593	3
April			12,497	12,497	4
May			14,157	14,157	5
June			13,599	13,599	6
July			15,750	15,750	7
August			14,302	14,302	8
September			12,623	12,623	9
October			13,296	13,296	10
November			12,626	12,626	11
December			12,834	12,834	12
Total annual pumpage	0	0	158,410	158,410	
Less: Water sold				131,490	13
Volume pumped but not sold				26,920	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				5,254	16
Volume related to equipment/system malfunction				1,156	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,410	19
Volume pumped but unaccounted for				20,510	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				767	23
Date of maximum: 5/29/2001					24
Cause of maximum:					25
FILLING POOL IN MAY USED 250,000 GALLONS.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				271	26
Date of minimum: 2/25/2001					27
Total KWH used for pumping for the year				509,836	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RAILROAD AVENUE	1	506	12	182	Yes	1
OAK STREET	2	530	10	56	Yes	2
CONGRESS STREET	3	880	15	207	Yes	3

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)	1
Identification	2	3	4	1
Location	RAILROAD	OAK	CONGRESS	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW CORP	5
Year Installed	1997	1997	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	250	350	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1997	1935	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	CITY PARK	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1985	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	180	180	6
Total capacity in gallons (actual)	250,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	0.5320	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	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	2.000	207	0	0	0	207	1	
M	D	4.000	26,063	0	2,870	0	23,193	2	
M	D	6.000	49,698	0	0	0	49,698	3	
P	D	6.000	10,124	0	0	0	10,124	4	
M	D	8.000	35,086	4,989	0	0	40,075	5	
M	D	10.000	15,850	0	0	0	15,850	6	
M	D	12.000	24,609	0	0	0	24,609	7	
Total Within Municipality			161,637	4,989	2,870	0	163,756		
P	D	6.000	2,800	0	0	0	2,800	8	
Total Outside of Municipality			2,800	0	0	0	2,800		
Total Utility			164,437	4,989	2,870	0	166,556		

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	1,529	65	39	0	1,555	35	1
P	0.750	2	0	0	0	2		2
M	1.000	195	0	0	0	195	3	3
M	1.250	4	0	0	0	4		4
M	1.500	18	0	0	0	18		5
M	2.000	21	0	0	0	21		6
M	3.000	2	0	0	0	2		7
M	4.000	4	0	0	0	4		8
M	6.000	3	0	0	0	3		9
M	10.000	1	0	0	0	1		10
Total Utility		1,779	65	39	0	1,805	38	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,917	25	5	0	1,937	294	1
1.000	44	0	0	0	44	5	2
1.500	15	0	0	0	15	3	3
2.000	27	0	0	0	27	3	4
3.000	5	0	0	0	5	0	5
4.000	1	0	0	0	1	0	6
6.000	1	0	0	0	1	0	7
Total:	2,010	25	5	0	2,030	305	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,641	174	3	4	0	115	1,937	1
1.000	5	31	0	4	0	4	44	2
1.500	0	13	1	1	0	0	15	3
2.000	0	18	0	7	0	2	27	4
3.000	0	4	0	1	0	0	5	5
4.000	0	1	0	0	0	0	1	6
6.000	0	0	0	1	0	0	1	7
Total:	1,646	241	4	18	0	121	2,030	

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	1				1	1
Within Municipality	244	12	5		251	2
Total Fire Hydrants	245	12	5	0	252	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year: 200
 Number of distribution system valves end of year: 513
 Number of distribution valves operated during year: 390

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

PER REVIEW RESPONSE:

The average number of customers for public fire protection service and other sales to public authorities reported on page W-2, lines 8 and 9, column (b) were incorrectly reported on the 2001 annual report. Lines 8 and 9, column (b) should have been reported at 1 and 19 respectively. This error was a typing error and will be reported correctly on the 2002 annual report.

(Before change was 19 and 119)

Water Operation & Maintenance Expenses (Page W-05)

THE UTILITY EXPERIENCED AN INCREASED NEED FOR MAIN MAINTENANCE DURING 2001. THIS IS REFLECTED IN THE INCREASE IN ACCOUNT 653 - MAINTENANCE OF MAINS.

THE RETIREMENT OF THE UTILITY'S CLERK AND THE RELATED BENEFITS ACCRUAL IS REFLECTED IN THE INCREASE IN ACCOUNT 902 - ACCOUNTING AND COLLECTING LABOR.

Water Mains (Page W-15)

ADDITIONS TO WATER MAINS WERE FINANCED THROUGH INTERNAL FUNDS AND DEVELOPEF CONTRIBUTIONS.

Water Services (Page W-16)

SERVICES ADDED DURING THE YEAR WERE FINANCED WITH INTERNAL FUNDS AND DEVELOPER CONTRIBUTIONS.

Meters (Page W-17)

THE UTILITY DID NOT TEST THEIR 6" METER DURING 2001. IT IS THEIR INTENTION TO DO SO ANNUALLY IN THE FUTURE.
